



AUDIT OFFICE OF GUYANA

*Promoting Good Governance, Transparency
and Improved Public Accountability*

REPORT OF THE AUDITOR GENERAL

ON

THE PUBLIC ACCOUNTS OF GUYANA

AND

**ON THE ACCOUNTS OF THE
MINISTRIES/DEPARTMENTS/REGIONS**

FOR

**THE FISCAL YEAR ENDED
31 DECEMBER 2007**



Audit Office of Guyana

P.O. Box 1002, 63 High Street, Kingston, Georgetown, Guyana

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12 June 2009

Hon. Ralph Ramkarran, S.C., M.P.,
Speaker of the National Assembly,
Public Buildings,
Avenue of the Republic,
Georgetown.

Dear Mr. Speaker,

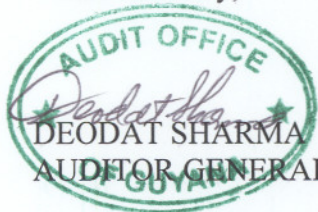
REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

In accordance with Article 223(3) of the Constitution of the Republic of Guyana, I am pleased to submit the attached report on the Public Accounts of Guyana and on the Accounts of the Ministries/Departments/Regions for the fiscal year ended 31 December 2007.

The report is required to be laid before the National Assembly, and I would very much appreciate if this is done at the earliest opportunity.

With best regards.

Yours sincerely,



DEODAT SHARMA
AUDITOR GENERAL (ag.)

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF THE MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

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REPORT OF THE AUDITOR GENERAL ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

AUDIT CERTIFICATE

I have audited the Public Accounts of Guyana and the Appropriation Accounts and the Receipts and Disbursements of Ministries, Departments and Regions for the fiscal year ended 31 December 2007, as set out in pages 2/1 to 2/223. My audit was carried out in accordance with Sections 24 and 25 of the Audit Act 2004.

Responsibility for the Preparation and Audit of the Accounts

The preparation of the statements and accounts referred to above, including assertions relating to their completeness, accuracy and validity and compliance with applicable laws and regulations, is the responsibility of the Minister of Finance and Heads of Budget Agencies. My responsibility is to express an independent opinion on these statements based on my audit as well as these assertions and to report my opinion thereon.

Basis of Opinion

I conducted my audit in accordance with International Standards on Auditing, issued by the International Federation of Accountants (IFAC), International Organisation of Supreme Audit Institutions (INTOSAI) and the various funding agencies. Those standards and guidelines require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

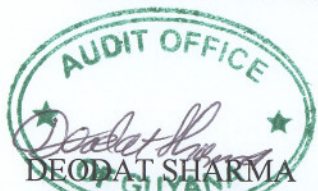
Qualified Opinion Based on Limitation in Scope

Except for any adjustments, which might have been shown to be necessary as a result of the observations contained in the relevant sections of my report, in my opinion, the financial statements properly present:

- The financial information necessary to present fairly the financial transactions and financial position of the State; and
 - Receipts and Payments of the Consolidated Fund;
 - Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure;
 - Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund;
 - Receipts and Payments of the Contingencies Fund;
 - Appropriation Accounts of Heads of Budget Agencies; and
 - Receipts and Disbursements by Heads of Budget Agencies;
- The Schedule of Public Debt;

for the fiscal year ended 31 December 2007. However, because of the significance of the comments as contained in the relevant sections of my report relating to the following statements, I am unable to form an opinion whether they properly present their respective state of affairs as at 31 December 2007:

- End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund;
- Statement of Contingent Liabilities;
- Current Assets and Liabilities of the Government (other financial information);
- Schedule of Issuance and Extinguishment of all Loans;
- Financial Reports of the Deposit Funds; and
- Schedule of Government Guarantees.



 DEOPAT SHARMA
 AUDITOR GENERAL (ag.)

12 June 2009

Auditor General's Overview of the Office

1. The Audit Office of Guyana which was established by the Audit Act 2004 has legal responsibility to audit the financial statements of all government entities. The mission of the Audit Office is to promote good governance, transparency and improved public accountability. In this regard the Audit Office has continually strived to modernize its organizational structure and human resources management systems, while ensuring that the most up-to-date operating procedures, professional practices, technical standards, and modern technology are incorporated.
2. Continued effort in 2007 to strengthen the Audit Office was successful with a second grant being sought from and granted by the Inter-American Development Bank to support the implementation of certain aspects of the Office's three-year Strategic Plan. As a result, a second technical cooperation agreement was signed between the Government of Guyana and the Inter American Development Bank on September 17, 2007. This technical cooperation agreement commits to funding improvement in the procedures, professional practices and technical standards; improving critical support systems to enhance operational effectiveness; institutionalizing best practices and skills transfer; and creating stakeholder awareness of constructive role of the office.
3. With respect to improving the procedures, professional practices and technical standards, the Audit Office has established three new units in 2008 to improve the quality of the audit service with the guidance of international consultants from the Canadian Comprehensive Audit Foundation (CCAF). These sections are the Performance Audit/Value for Money (VFM) section, the Forensic Audit section and the Quality Assurance section.
4. User Manuals for the execution of VFM and Forensic audits have been formulated to suit the AOG's needs, and several staff members assigned to these sections have benefited from extensive training sessions conducted by CCAF consultants. Two VFM pilot audits have since commenced, with one currently being finalized while the other is in progress. With respect to the Quality Assurance Unit a manual for the operation of this Unit was also finalized and the well-documented review procedures has enhanced the review component of each audit, as well as, contributing to consistent and appropriate reports being issued.
5. With respect to improving critical support systems to enhance the effectiveness of the Office, a diagnostic study of the Office's registry was undertaken by a local consultant during 2008 and several of the consultant's recommendations have since been implemented. In addition, during the first quarter of 2009 the Audit Office recruited a Local Consultant to develop standard operating procedures for its Finance and Accounts Division. Work on this consultancy is currently in progress and will result in a fully functional and independent Finance and Accounts Division at the end of the consultancy.

6. The Other critical support system which has benefited from funding made available by the IDB is the Information Systems Division of the Office. The establishment of a centrally managed, server based Local Area Network in 2006, has improved the communication process and the sharing of documents within the Office, while the deployment of Groupware Software in 2008 has enhanced the organization's communication and collaboration capabilities by enabling individuals and teams in different regions to conduct electronic meetings and exchange electronic messages and documents via e-mail and instant messages.

7. The Office has also continued its policy of developing information systems related skills among its staff members. During 2008, the Office facilitated the training for all of its senior officers in the use of project management software, while other staff members benefited from training in the use of Audit and Data Analysis software. These efforts will be continued during 2009 with the support of funds allocated to this aspect of the Office's strategic plan.

8. The Audit Office also continues to maintain its professional association with its counterpart Auditing Institutions in the Caribbean through its membership in the Caribbean Organization of Supreme Audit Institutions (CAROSAI). This has resulted in the Office benefiting from training initiatives undertaken by the Organisation. Specifically, forty AOG staff members were able to participate in a course on Auditing IT controls through online and computer based training methods during 2007 and 2008.

9. With regards to institutionalizing best practices and skills transfer, the Audit Office continues to make professional development training materials available to its staff through the acquisition of ACCA and CAT text books, and examination kits. These training materials have enabled a number of staff members to pursue professional certification in the accounting field. The Office's effort with regards to professional development has been recognized by the ACCA governing body and the Office has been awarded the ACCA Accredited Employer gold status. Additionally the Audit Office is seeking to enroll several of its staff members in an online college to pursue studies in Forensic Auditing.

10. Since the publication of the last Annual Report, the Audit Office has been able to promote greater stakeholder awareness of the constructive role of the Office through the production and dissemination of two brochures that inform stakeholders of the Office's role and responsibilities. This process was facilitated by a local Public Relations Consultant, who was also instrumental in guiding the Office in the development of a three year Public Awareness Strategic Plan. Additionally, the Audit Office has also produce a booklet on the history of the Audit Office which will further promote stakeholder's awareness of the role of the Office.

REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND ON THE
ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

EXECUTIVE SUMMARY

Matters on the Public Accounts

1. The Fiscal Management and Accountability Act 2003 (FMA Act), provides for the regulation of the preparation and execution of the annual budget, the receipt, control and disbursement of public moneys and the accounting for public moneys, and is the most vital legislation governing the transparent and efficient management of the finances of Guyana. According to this Act, a number of Public Accounts Statements are required to be prepared and submitted. However, the following were some of the observations made on the Public Account Statements presented for audit.

(a) End of Year Budget Outcome and Reconciliation Report

2. Explanations for the impact of movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposals, changes to revenue policies during the year, and slippages, if any, in the delivery of the budget measures were not disclosed in the End of Year Budget Outcome and Reconciliation Report in accordance with Section 68 (1) of the FMA Act. As a result, the reasons for the respective positive variance of \$17.953 billion and negative variance of \$7.254 billion between the estimates of revenue and the actual Government receipts for current and capital revenue and \$3.777 billion and \$2.372 billion over the allotments between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained. Further, amounts of US\$1.037M, equivalent to G\$209.500M disbursed as grants to various Government agencies under the United Nations Development Programme were not incorporated into the revenue of the Public Accounts.

(b) Contingencies Fund

3. The Contingencies Fund continued to be abused with amounts drawn from the Fund being utilised to meet expenditure that did not meet the eligibility criteria as defined in the Act. According to the Statement, amounts totalling \$3.127 billion were drawn from the Fund by way of 115 advances. As at 31 December 2007, sixty-four of these advances totalling \$1.459 billion remained outstanding.

(c) Contingent Liabilities

4. Amounts totalling \$623.124M were shown as Contingent Liabilities for entities no longer in existence. However, the Ministry of Finance and the Accountant General's Department have still not taken steps to have these liabilities transferred to the Public Debt.

(d) Schedule of the Issuance and Extinguishment of all Loans

5. Loans totalling \$105 M, which were granted to Aroaima Mining Company and Hand-in-Hand Trust Corporation in 2004, were omitted from the Schedule of the Issuance and Extinguishment of all Loans.

Bank Accounts

6. It was noted that several transfers from other accounts to the Consolidated Fund were not effected and several accounts had overdrafts. Details of these are as follows: -

(a) Transfers not effected

- (i) The amount of approximately \$7.591 billion representing balances held in thirteen special accounts;
- (ii) The balance of \$34.336M held in the General Account № 405;
- (iii) The balance of \$9.094 billion held in Non-Sub Accounting Ministries and Departments Bank Account No. 3001; and
- (iv) The balances of twenty inactive bank accounts, of which six had balances in excess of \$1M.

(b) Account with overdrafts

- (i) The old Consolidated Fund bank account № 400 was overdrawn by \$46.906 billion at 31 December 2007; and
- (ii) Forty-two inactive accounts had overdrafts totalling \$685.991M. Of these accounts, twenty-four were overdrawn by amounts in excess of \$1M.

Introduction of the IFMAS and Resulting Effect

7. The introduction of the IFMAS which replaced some aspects of the previous manual system contributed to a more efficient accounting system and assisted in avoiding any over spending and reduced the processing time of payments, among others. This system also operates a single bank account. As a result, several accounts which were previously operational were required to be closed. However, this was not done and the following still exist:

- (a) The old Consolidated Fund bank account № 400;
- (b) One hundred and sixteen inactive Government bank accounts, of which some were rendered non-operational at the time of implementation of the IFMAS in 2004;

- (c) The General Account № 405, which was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments; and
- (d) The Non-Sub Accounting Ministries and Departments Bank Account No. 3001 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to Non-Sub Accounting Ministries and Departments.

Accounting for Gifts

8. The continued lack of reporting and accounting for all gifts to Ministries, Departments and Regions resulted in the Miscellaneous Receipts of \$9.933 billion at 31 December 2007 being understated by an undetermined amount.

Key Findings Relating to Ministries/Departments /Regions

(a) Overpayments on Contracts

9. A significant amount of overpayments have occurred on measured works for contracts undertaken by Ministries, Departments and Regions in recent years. More so, these entities are facing serious challenges in the quest to recover the amounts overpaid. Even more troubling is the perceived managerial inaction in relation to the troubling trend, since there was no evidence to suggest that disciplinary action of any kind have been meted out to engineering or other staff involved in the assessment of works in progress and the certification of progress payments.

(b) Clearing of Cheque Ordered Vouchers

10. A number of Ministries, Departments and Regions continued to clear cheque ordered vouchers long after the stipulated sixteen days, while others have kept such documentation outstanding for years. These financial instruments were originally meant to be utilised only for the payment of salaries and allowances, but because of limited imprest resources and the volatility of cash transactions in recent times, the use was extended to the procurement of goods, with the approval of the Accountant General. Such instruments remaining outstanding for long periods of time would therefore bring into question whether the sums involved have been misappropriated or wrongly applied. Similar problems existed with missing or defective vouchers.

(c) Overpayment of salaries to staff and deductions to Agencies

11. The slow processing of pay change directives in several Ministries and mainly in the Regions resulted in overpayments of salary, including related deductions that are paid over to various agencies. Ministries, Departments and Regions have faced serious challenges in recovering such sums, particularly because banking institutions require authorisations from account holders to do so and statutory agencies, such as, the Guyana Revenue Authority and National Insurance Scheme have not complied with requests to refund sums overpaid.

(d) Overstatement on Appropriation Accounts

12. Some Ministries, Departments and Regions also recorded overstatements on their Appropriation Accounts as a result of (i) the issue at (c); (ii) Inter/Intra Departmental Allocation Warrants (IDAWs) that have not been cleared through the presentation of financial returns and for which balances have not been adjusted; and (iii) Subvention Agencies not returning the unexpended amounts to the Consolidated Fund via subject Ministries in order to facilitate adjustments to the account.

(e) Compliance with the Stores Regulations

13. A number of Ministries, Departments and Regions have been found in breach of the Stores Regulations, as they relate to stores accounting, inventory maintenance and the marking of Government property. There were also failures to maintain log books and historical records for vehicles and where these were maintained, several unsatisfactory features were observed. Those circumstances created doubts as to whether proper management of vehicles existed in those cases.

(f) Other specific findings

- (i) The Guyana Election Commission overstocked items of stores, resulting in considerable losses due to the expiry of large quantities and in other cases damage by water or obsolescence. In a related matter, the Commission on 11 April 2007 had entered into an agreement with a local firm to utilise its stock of 268 cartons of Poloroid film in order to salvage its value before the expiration date of 30 April 2007. The estimated value of \$30.485M is still to be recovered from the firm.
- (ii) In instances, the Transport and Harbours Department (T&HD) failed to observe the requirements of the Procurement Act for its capital works and where these were observed blanket waivers of these requirements were obtained from the National Procurement and Tender Administration Board (NPTAB). As a result, capital works executed on vessels were not publicly advertised, with the result that there was a failure to determine whether contracts were awarded at the most competitive prices or to the best responsive bidder.
- (iii) The Ministry of Education was exposed to great financial risks because of deficiencies in the preparation of contract documents, that rendered them powerless should contractors renege on agreements, provide substandard works or fail to show due diligence in the execution of works.
- (iv) The State Solicitor's Office controlled the First Federation Building, which was occupied by 37 tenants. Only one tenancy agreement was up to date and sixteen were outdated, some of which were dated as far back as the year 2000. The remaining twenty occupants had no tenancy agreements. Payments for rental were backlogged and tenants did not respond positively to rental notices.

- (v) in April 2008, a Multi-Sector Task Force was set up by His Excellency, President Bharrat Jagdeo to enquire into alleged financial improprieties that was reported to have been committed by staffers of the Guyana Revenue Authority (GRA), in collusion with other parties. The Task Force found that during the period July to December 2007 an Importer through its Broker had presented seventeen Customs Declarations to Customs and Trade Administration for the importation of assorted aerated beverages, instead of actual cargoes of Polar Beer. Hence, through misrepresentation, a total of \$321.527M in customs duties and taxes payable on the beer was relegated to \$32.046M. The unsettled amount of \$289.481M is to be paid by the Importer. The Task Force recommended disciplinary action against a number of GRA staff based on evidence that they had misused their office in relation to the tax evasion scheme.
- (vi) The Regional Administration of Region 6 had tendered for the acquisition of a low-bed and hauler and based on an award by the NPTAB entered into an agreement in the sum of \$11.7M for reconditioned equipment, instead of new, as indicated in the advertised specifications. The supplier was paid in full prior to the signing of the agreement, rather than in the specified procedure, which required payment to be in tranches of 10%, 80% and 10% after respective acts, namely, signing of the "Agreement of Sale," receipt of goods and within 30 days of an acceptance certificate. On delivery of the low-bed and hauler, differences were observed between verifiable chassis numbers and those stated in the Agreement of Sale and the copies of Certificates of Registration provided. The physical condition of the equipment was also unsatisfactory.
- (vii) Guyana Stores Ltd. was sold in October 2000 at a price of US\$6M. Of that amount, US\$4M was deposited by the purchaser. The remaining US\$2M should have been paid in September 2002, but has remained outstanding since that time. A similar situation relates the privatization of the National Paints Company where US\$900,000 is still outstanding on the purchase price.
- (viii) In contravention of Article 212(W) of the Constitution, a Public Procurement Commission to monitor public procurement and the procedures has not been appointed. As a consequence of the Commission not being established and in accordance with the Act, the National Board has the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system, while organising training seminars regarding procurement and adjudicating debarment proceedings.

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REPORT OF THE AUDITOR GENERAL
ON THE PUBLIC ACCOUNTS OF GUYANA AND
ON THE ACCOUNTS OF MINISTRIES, DEPARTMENTS AND REGIONS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

INTRODUCTION

1. Articles 223(2) and 223(3) of the Constitution require that I audit the Public Accounts of Guyana and the accounts of all officers and authorities of the Government (including the Commissions established by the Constitution), the Clerk of the National Assembly, and all courts in Guyana and submit my reports to the Speaker of the National Assembly (hereinafter referred to as the Speaker) who shall cause them to be laid in the National Assembly.

2. As the external auditor of the Public Accounts of Guyana, it is my responsibility under Section 24(1) of the Audit Act 2004 (hereinafter referred to as the Audit Act) for conducting financial and compliance audits and performance and value for money (VFM) audits with respect to:

- The consolidated financial statements;
- The accounts of all budget agencies;
- The accounts of all local government bodies;
- The accounts of all bodies and entities in which the State has a controlling interest; and
- The accounts of all projects funded by way of loans or grants by any foreign State or organisation.

3. In the conduct of financial and compliance audits, I am to examine in such manner as I deem necessary the relevant financial statements and accounts and ascertain whether:

- The financial statements have been properly prepared in accordance with applicable laws, and properly present the operations and affairs of the entity concerned;
- The accounts have been faithfully and properly kept;
- The rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenues;
- All moneys expended and charged to an account have been applied to the purpose or purposes for which they were intended; and

- Essential records are maintained, and the internal management controls and the rules and procedures established and applied are sufficient to safeguard the control of stores and other public property.

4. In conducting performance and value for money audits, I am to examine the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control. The Unit to conduct performance and value for money audits has since been established utilising existing staff from within the current Audit Operations Division and is presently finalising the report for its first VFM audit executed. The implementation and operation of this Unit emphasises our commitment in ensuring the provision of reports which will facilitate improvements in the operations of our clients. Further, the establishment and operation of this Unit is in keeping with the three years Strategic Development Plan of the Audit Office and has been significantly supported by the provision of another Technical Cooperation Agreement to the Audit Office financed by the Inter-American Development Bank and the Government of Guyana.

5. In addition, Section 74(1) of the Fiscal Management and Accountability Act 2003 (hereinafter referred to as the FMA Act) requires that I examine and certify based on the outcome of my examinations, the consolidated financial statements that are to be submitted to me in accordance with Sections 68, 69, 70, 71, & 73 of the said Act. These consolidated financial statements consists of:

- (a) in respect of the Consolidated Fund, including each Fund that is considered to be part of the Consolidated Fund;
 - End of Year Budget Outcome and Reconciliation Report – Sections 68 and 73;
 - Statement of Contingent Liabilities – Section 73; and
 - Such other financial information relating to the fiscal year that the Minister of Finance deems necessary to present fairly the financial transactions and financial position of the State – Section 73.
- (b) Financial reports of the Extra-Budgetary Funds – Section 73;
- (c) Financial reports of the Deposit Funds – Section 73;
- (d) Financial reports of other accounts approved by the Minister of Finance – Section 73;
- (e) Schedule of Government Guarantees – Section 71;
- (f) Schedule of Public Debt Outstanding in the name of the Government, other levels of Government and Public Enterprises – Section 69; and

(g) Schedule of the Issuance and Extinguishments of all Loans granted by the Government, other levels of Government and Public Enterprises – Section 70.

6. The Minister of Finance is required to submit the above statements within four months of the close of the fiscal year to enable me to audit them and to submit my report to the Speaker not later than the 30th day of September. As at 30 April 2007, the statements referred to above and the draft Appropriation Accounts were received. The signed statements to facilitate the completion of these audits, however, were not received until 1 June 2009.

7. In accordance with Sections 68 to 71 and 73 of the FMA Act, the following statements were submitted to me for audit examination and certification:

- (a) End of Year Budget Outcome and Reconciliation Report of the Consolidated Fund (Revenue and Expenditure) – Section 73(2)(a)(i);
- (b) Statement of Contingent Liabilities – Section 73(2)(a)(ii);
- (c) Financial information necessary to present fairly the financial transactions and financial position of the State:
 - (i) Receipts and Payments of the Consolidated Fund – Section 73(2)(a)(iii);
 - (ii) Expenditure of the Consolidated Fund as compared with the Estimates of Expenditure – Section 73(2)(a)(iii);
 - (iii) Expenditure in respect of those Services which by Law are directly charged upon the Consolidated Fund – Section 73(2)(a)(iii);
 - (iv) Receipts and Payments of the Contingencies Fund – Section 73(2)(a);
 - (v) Current Assets and Liabilities of the Government – Section 73(2) (a)(iii);
 - (vi) Appropriation Accounts of Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B); and
 - (vii) Receipts and Disbursements by Heads of Budget Agencies – Financial Regulations 11 of 2004 (Appendix B).
- (d) Schedule of Public Debt – Section 69(1);
- (e) Schedule of Issuance and Extinguishment of all Loans – Section 73(2)(a)(iii);
- (f) Financial Reports of the Deposit Funds – Section 73(2)(c); and
- (g) Schedule of Government Guarantees – Section 71(1)

8. In the discharge of my responsibilities, Section 14(1) of the Audit Act provides for the employment in the Audit Office such numbers and grades of officers in accordance with the Constitution, the said Act, the Rules, Policies and Procedures Manual of the Office and any other law. Late submission of the signed Public Accounts Statements, the lack of adequate staff within the Audit Office, the late completion of the Auditor General's 2006 Annual Report and the inclement weather which adversely affected the completion of the physical verifications by the Works and Structures Division and thus impacted on the completion of the draft reports, among other things, have adversely affected my ability to meet the statutory deadline for the finalisation of the audits and for the delivery of my report to the Speaker.

9. In addition to reporting on the Public Accounts and the accounts of Ministries/Departments/Regions, I have also provided information with regard to the other areas for which I have audit responsibility. These include the audits of public enterprises, statutory bodies, municipalities, local authorities, foreign-funded projects and special investigations.

10. In keeping with normal practice, the relevant sections of this report were discussed with Heads of Budget Agencies, Finance Secretary and the Accountant General who were also provided with individual written reports of my findings and recommendations.

END OF YEAR BUDGET OUTCOME
AND RECONCILIATION REPORT (REVENUE)

Prior year matters, which have not been resolved

11. The End of Year Budget Outcome and Reconciliation Report continued to be prepared without all of the necessary information required in accordance with Section 68(1) of the FMA Act. More specifically, the Ministry of Finance did not include explanations of any significant differences between the annual estimates of revenues and out-turn of the revenues. The Ministry also did not provide explanations for the impact of (a) movements in the underlying economic assumptions and parameters used in the preparation of the annual budget proposals; (b) changes to revenue policies during the year; and (c) slippages, if any, in the delivery of the budget measures. It was noted that the Ministry sent out circulars to all Heads of Budget Agencies requesting information and explanations as it relates to revenue collections. However, this information was not provided for the compilation of the Report. As a result, the reasons for the respective positive variance of \$17.953 billion and negative variance of \$7.254 billion between the estimates of revenue and the actual Government receipts for current and capital revenue as shown below could not be ascertained:

Description	2007 \$'000
<u>Current Revenue</u>	
Approved Revenue	64,957,600
Actual Receipts	82,910,731
Variance	17,953,131
<u>Capital Revenue</u>	
Approved Revenue	30,182,583
Actual Receipts	22,928,146
Variance	(7,254,437)

Ministry's Response: The Head of Budget Agency indicated that information were not forthcoming from the Ministries, Departments and Regions.

Recommendation: The Audit Office reiterates that the Minister of Finance institute measures to ensure that all necessary information is provided for audit examination as required by Section 68(1) of the FMA Act. (2007/01)

12. Under the United Nations Development Programme (UNDP), amounts totalling US\$1.037M, equivalent to G\$209.500M, were disbursed by way of grants to various Government agencies. However, the National Estimates of Revenue and Expenditure continued to exclude the projected costs of proposed technical assistance from UNDP and other external funding agencies. The contributions from such technical assistance programs were also excluded from the consolidated financial statements of the Government.

Ministry's Response: The Head of Budget Agency explained that the Ministries, Departments and Regions were written to requesting the submission of information with regards to grants. However, the responses by the agencies were very poor.

Recommendation: The Audit Office recommends that the Ministry of Finance take immediate steps to incorporate into the National Estimates of Revenue for ensuing years, all proposed receipts from technical assistance and to record the related revenue and expenditure in the Public Accounts. (2007/02)

13. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of End of Year Budget Outcome and Reconciliation Report (Revenue) made in pursuance of Section 68(1) of the FMA Act, could not be satisfactorily determined.

END OF YEAR BUDGET OUTCOME
AND RECONCILIATION REPORT (EXPENDITURE)

14. Current and capital expenditure exceeded the approved allotments for the year under review. The approved allotment for current and capital expenditure refers to the annual Estimates of Expenditure as approved by the National Assembly. The End of Year Budget Outcome and Reconciliation Report as compared with the Estimates of Expenditure, comprising both current and capital, is summarised below:

Description	2007 \$'000
<u>Current Expenditure</u>	
Approved Allotment	63,264,990
Actual Expenditure	67,041,910
Over the Allotment	3,776,920
<u>Capital Expenditure</u>	
Approved Allotment	36,697,500
Actual Expenditure	39,069,680
Over the Allotment	2,372,180

15. This Report was similarly prepared to that of the End of Year Budget Outcome and Reconciliation Report (Revenue), without all the necessary information required in accordance with Section 68(1) of the FMA Act. As a result, the respective differences of \$3.777 billion and \$2.372 billion over the allotments, between the estimates of expenditure and the actual amount of expenditure during the year for current and capital expenditures could not be ascertained.

Ministry's Response: The Head of Budget Agency indicated that information were not forthcoming from the Ministries, Departments and Regions.

Recommendation: The Audit Office recommends that the Minister of Finance institute measures to ensure that all the necessary information is provided for audit examination as required by Section 68(1) of the FMA Act. (2007/03)

16. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Statement of End of Year Budget Outcome and Reconciliation Report (Expenditure) made in pursuance of Section 68(1) of the FMA Act, could not be satisfactorily determined.

STATEMENT OF CONTINGENT LIABILITIES

17. The FMA Act defines a contingent liability as “a future commitment, usually to spend public moneys, which is dependent upon the happening of a specified event or the materialisation of a specified circumstance”. The following table shows the Contingent Liabilities of the Government, as at 31 December 2007:

Name of Government Agency	Lender	Outstanding Liability \$'000
Guyana Transport Services Ltd.	Bank of India	52,112
Guyana Telecommunications Corporation	ITT World Comm. Inc.	144,439
Guyana National Co-operative Bank	Bulgaria	426,573
Total		623,124

18. The Ministry of Finance and the Accountant General’s Department have still not taken steps to have the above liabilities totalling \$623.124M transferred to the Public Debt, in view of the fact that the entities are no longer in existence.

Ministry’s Response: The Head of Budget Agency indicated that this matter is being addressed by the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Ministry of Finance and the Accountant General’s Department take steps to transfer the above liabilities to the Public Debt. (2007/04)

19. In view of the foregoing observations and my comments above, the completeness, accuracy and validity of the amounts shown in the Statement of Contingent Liabilities could not be satisfactorily determined.

FINANCIAL INFORMATION

RECEIPTS AND PAYMENTS OF THE CONSOLIDATED FUND

20. A number of Government bank accounts were rendered non-operational in 1994 and also at the time of implementation of the IFMAS in 2004. As at 31 December 2007, a total of 116 Government bank accounts were listed as inactive. However, it was observed that the majority of these accounts had not been reconciled since their establishment. The accumulated balance of these accounts and other operational accounts (excluding the balances on the bank accounts of special projects) was \$9.244 billion as at 31 December 2007, as compared to a balance of \$8.774 billion as at 31 December 2006. This represents the best available estimate of the cash position of the Government as at 31 December 2007.

21. The following gives a breakdown of the bank balances in summarised form with comparative figures at the end of the preceding year:

Account No	Description	Amount 2007 \$M	Amount 2006 \$M
404	Redemption of Treasury Bills Account	(21,347)	(20,948)
407	Consolidated Fund (New)	19,222	17,452
400	“ “ (Old)	(46,906)	(46,906)
401	Deposits Fund	55	55
405	General Account	34	34
3001	Non-Sub-Accounting Min/Dept	344	527
-	Other Ministries/Departments' Accounts	8,750	6,686
969	Monetary Sterilisation Account	49,092	51,874
	Total	9,244	8,774

22. According to confirmation received from the Bank of Guyana, the total amount held in special accounts on behalf of the Government as at 31 December 2007 was \$26.708 billion. Of this amount, sums totalling \$770.912M relate to the HIPC relief on the Bank of Guyana's liability to the CARICOM Multilateral Clearing Facility (CMCF). The Bank's indebtedness to the CMCF prior to the relief was US\$108.5M. This debt was reduced by US\$28.6M and was rescheduled over a period of ten years at an interest rate of 5%, commencing in 1999. The Bank of Guyana gave the Government of Guyana credit to the extent of the debt reduction by the opening of account No 201250. As instalments are paid to the CMCF, proportionate transfers are made to the Consolidated Fund. As at 31 December 2007, transfers to the Consolidated Fund amounted to \$513.941M.

23. The Audit Office's assessment of the balances held in the special accounts indicated that thirteen accounts with balances totalling approximately \$7.591 billion appear to be funds that are transferable to the Consolidated Fund. Nine of these accounts reflected static balances totalling \$4.778 billion over the last four years. The following are details with appropriate explanations in the subsequent paragraphs:

Account №	Description	Amount 2007 \$'000	Amount 2006 \$'000	Amount 2005 \$'000	Amount 2004 \$'000
201110	Infrastructural Development Fund A/C	371,573	371,573	371,573	371,573
200920	Accountant General – GEC Wartsila	127,138	127,138	127,138	127,138
200950	Agriculture Sector Loan	77,294	77,294	77,294	77,294
201000	UK Programme Aid - GEA	474,482	474,482	474,482	474,482
201010	UK Programme Aid - Rice	55,421	55,421	55,421	55,421
201050	Agriculture Rehabilitation Project	280,914	280,914	280,914	280,914
201090	SIMAP Phase II Sub-Account	213,750	213,750	213,750	213,750
201210	EPDS – Buy Back Programme	560,946	560,946	560,946	560,946
201360	Poverty Reduction Support	2,616,862	2,616,862	2,616,862	2,616,862
Total Static Accounts		4,778,380	4,778,380	4,778,380	4,778,380
201450	Japanese – Non Project Grant Aid	433,167	8,206	5,484	66,074
201340	CARICOM Headquarters Building Proj.	17,461	26,949	102,786	145,766
201130	Financial Sector Reform Programme	172,953	172,953	172,953	2,458,143
200880	Accountant General	2,189,172	2,203,433	2,174,551	984,326
Total Active Accounts		2,812,753	2,411,541	2,455,774	3,654,309
Total Static and Active Accounts		7,591,133	7,189,921	7,234,154	8,432,689

24. On the assumption that such moneys are funds that should have been paid over to the Consolidated Fund, the total of all government bank accounts held at the Bank of Guyana (including the overdraft on the Consolidated Fund) would give a positive balance of \$16.835 billion as at 31 December 2007.

(i) Account № 201110 was established in 1994 through the transfer of \$2.110 billion from the Consolidated Fund to establish an Infrastructural Development Fund (IDF). From the IDF, it is understood, that Wartsila engines were purchased for Anna Regina and Wakenaam. In addition, this account was used to meet counterpart expenditure relating to an IDB loan to the electricity sector, but there was no movement since 1997. As can be noted, the account reflected a balance of \$371.573M as at 31 December 2007.

(ii) Account № 200920 with a balance of \$127.138M was also set up in 1994 to meet certain expenses relating to the purchase and installation of the Wartsila engines.

(iii) Account № 200950 (Agricultural Sector Loan) relates to the IDB Loan Agreement № 660-SF/GY, which was entered into in October 1981. The components of this loan included mainly (a) the procurement of agricultural supplies; (b) rehabilitation and maintenance of water control; and (c) the capitalisation of GAIBANK. Given that disbursements on this loan were chargeable to the Public Debt, then the balance of \$77.294M is due to the Consolidated Fund. It should be mentioned that the Government's indebtedness of US\$15M on this loan as at May 1999 was written off as part of the HIPC Initiative.

(iv) The respective balances of \$474.482M and \$55.421M held in accounts Nos 201000 and 201010 represent local currency proceeds from a grant approved by the British Government to purchase fuel and lubricants. The Grant was used to pay foreign suppliers, while local purchasers paid the local currency equivalent. This programme came to an end several years ago.

(v) The balance of \$280.914M held in account № 201050 (ARSA A/C) resulted from local currency deposits made by importers under the Agriculture Rehabilitation Project Loan № 839 SF/GY, which was financed by the IDB and had come to an end in 1995. The IDB provided foreign currency for the purchase of agricultural equipment and the disbursements under the loan were chargeable to the Public Debt. It follows that the balance on this account should have been transferred to the Consolidated Fund, which services the Public Debt. Noteworthy also, is the fact that Government's indebtedness of US\$26.8M on this loan as at May 1999 was written off as part of the HIPC Initiative.

(vi) The Ministry of Finance and Social Impact Amelioration Programme (SIMAP) Agency were unable to provide information on the nature of account № 201090 – SIMAP Phase 2, which reflected a balance of \$213.750M as at 31 December 2007. Investigations revealed that the amount was transferred from the ARSA Account in 1994.

(vii) In relation to the amount of \$560.946M shown on account № 201210, the Government of Guyana and the World Bank entered into a grant agreement in November 1998 to fund a commercial debt "buy back programme". Under the agreement, the sum of US\$5.440M was provided for the settlement of arrears on the Bank of Guyana's External Payments Deposits Scheme (EPDS). This programme came to an end in 1999, at which time amounts totalling US\$2.972M, equivalent to G\$549.026M, were disbursed to the Bank of Guyana's creditors. Since the Bank of Guyana had incurred the liabilities under the EPDS, the Government of Guyana was credited with the relief from the World Bank through the opening of this account.

(viii) The amount of \$2.617 billion shown on account № 201360 was in respect of the Government of Guyana and the International Development Association (IDA) loan agreement, which was signed in January 2003, for Poverty Reduction Support Credit. The Loan provided for (a) investments in human capital under the health and education sectors; (b) strengthening of public institutions and improvement of governance; (c) expansion and improvement in the provision of basic services under the water sector; and (d) broad-based job-generating economic growth. The amount of \$2.617 billion was credited to the account at the time of its opening in December 2003 and there were no transactions on this account since then.

Ministry's Response: The Head of Budget Agency indicated that this matter is being addressed by the Ministry of Finance.

Recommendation: The Audit Office again recommends that the Ministry of Finance urgently review the status of the above accounts, with a view paying into the Consolidated Fund, all funds that are transferable. (2007/05)

25. The old Consolidated Fund bank account № 400 was not reconciled since February 1988. A cash book for the account was reconstructed for the period 1989 to 2003 in order to aid the reconciliation of the account. However, despite attempts to reconcile the monthly transactions on the account from January 1994, it was found that a proper reconciliation was still not done. In addition, the Consolidated Fund continued to be overdrawn over the years. At the end of 1992, the overdraft on this account was \$26.823 billion, compared with an overdraft of \$44.434 billion at the end of 2003, a net increase of \$17.611 billion. In January 2004, a new Consolidated Fund was opened with a transfer of \$5 billion from the old Consolidated Fund. At the end of 2004, the overdraft of the old Fund was \$45.550 billion compared with \$46.900 billion at the end of 2005. In 2006 the overdraft increased to \$46.906 billion and has remained static at the end of 2007. In 2006, amounts totalling \$15.226 billion were transferred from the Deposit Fund, General Account and the Non-Sub Accounting bank accounts to the new Consolidated Fund (Account № 407) instead of the old Consolidated Fund. Had these amounts been transferred to the old Consolidated Fund and the amount that was used to open the new Fund repaid, then the overdraft would have been reduced to \$26.680 billion at the end of 2007.

Ministry's Response: The Head of Budget Agency indicated that this matter is being addressed by the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General's Department (a) seek to establish a cash book balance for the old Consolidated Fund; (b) take the necessary steps to facilitate a proper reconciliation of the bank account; and (c) close the bank account. (2007/06)

26. All gifts to Ministries/Departments/Regions are to be valued and brought to account by the individual entities. Periodic returns are required to be submitted to the Ministry of Finance and the values of these gifts are to be reflected in the Country's accounts as Miscellaneous Receipts. Despite a circular from the Accountant General to all Heads of Budget Agencies that detailed the procedures to account for gifts, there was no evidence of adherence, although it was confirmed that gifts were received over the reporting period. As a result, the amount of \$9.933 billion representing Miscellaneous Receipts as at 31 December 2007 is understated by an undetermined amount.

Ministry's Response: The Head of Budget Agency indicated that a circular was sent to all Ministries, Departments and Regions but the response was poor.

Recommendation: The Audit Office recommends that the Ministry of Finance adopt stringent measures to ensure that there is compliance with the Accountant General's circular concerning the accounting for gifts. (2007/07)

EXPENDITURE FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE

27. The Ministries listed below, failed to achieve their anticipated levels of capital expenditure activity during 2007. Similar observations were made in my previous reports and these had affected the first seven of these Ministries, among others:

Name of Ministry/Department	Total Funds Available \$'000	Actual Expenditure \$'000	Shortfall \$'000
Min. of Finance	10,121,805	4,611,173	5,510,632
Min. of Housing & Water	6,126,882	5,160,020	966,862
Min. of Public Works	10,515,688	9,556,052	959,636
Min. of Agriculture	3,813,127	3,088,713	724,414
Min. of Health	3,006,731	2,486,390	520,341
Min. of Local Government & Reg. Dev.	2,524,406	2,294,719	229,687
Office of the President	741,707	577,448	164,259
Office of the Prime Minister	3,183,406	3,003,175	180,231
Ministry of Home Affairs	1,212,897	1,048,310	164,587
Total	41,246,649	31,826,000	9,420,649

EXPENDITURE IN RESPECT OF THOSE SERVICES WHICH BY LAW
ARE DIRECTLY CHARGEABLE TO THE CONSOLIDATED FUND

28. Expenditure in respect of those services, which by law are directly chargeable to the Consolidated Fund, otherwise known as Statutory Expenditure, do not form part of the voted provisions approved by the National Assembly. Such expenditure includes repayment and servicing of the Public Debt, emoluments of holders of constitutional offices and pensions and gratuities of public officers. The details of Statutory Expenditure for 2007 are shown on pages 2/19 and 2/28 to 2/45.

RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND

29. In accordance with Section 41 of the FMA Act, the Minister of Finance “may approve a Contingencies Fund advance as an expenditure out of the Consolidated Fund by the issuance of a drawing right”. The criteria requires the Minister to be satisfied that **“an urgent, unavoidable and unforeseen need for the expenditure has arisen (a) for which no moneys have been appropriated or for which the sum appropriated is insufficient; (b) for which moneys cannot be reallocated as provided for under this Act; or (c) which cannot be deferred without injury to the public interest...”**. Where any advance is made, a supplementary estimate must be laid before the National Assembly as soon as is practicable for the purpose of properly authorising the replacement of the amount advanced.

30. The Statement of Receipts and Payments of the Contingencies Fund for the year ended 31 December 2007 is shown on pages 2/20 to 2/22. According to the Statement, amounts totalling \$3.127 billion were drawn from the Fund by way of 115 advances. As at 31 December 2007, sixty-four of these advances totalling \$1.459 billion remained outstanding.

31. My previous Reports highlighted the continual abuse of this Fund. The instances listed below, which did not meet the eligibility criteria, support the opinion that the abuse continued during 2007:

Ministry/Region	Particulars	Amount \$'000
Ministry of Finance	Revision of Wages and Salaries	396,235
	Additional cost of Linden Community Power	61,903
Guyana Defence Force	Payment of previous month expenses	47,300
	Purchase of dietary requirements	87,300
	Payment of liabilities and other expenses	96,325
Min. of Education	Completion of BEAMS projects	60,000
	Rehabilitation of Tutorial High School	10,300
Ministry of Health	Completion of Diagnostic and Ophthalmology Centres	119,943
Ministry of Home Affairs	Implementation of machine readable passports	348,597
	Expenses for Cricket World Cup	43,702
	Additional expenses for the year	238,659
Ministry of Labour, Human Services & Social Security	Strengthening of Legal Aid Services	32,000
	Payment for Youth Empowerment Programme	54,000
Total		1,596,264

Ministry's Response: The Head of Budget Agency indicated that the Ministry is not in agreement since supplementary provisions have already been approved for the clearing of these advances. It follows therefore, that the criteria for the granting of these advances had to be satisfied.

CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT

32. The General Account № 405 was used as an intermediary account to monitor and control releases of funds from the Consolidated Fund to the accounts of Ministries and Departments. The Account remained opened despite previous recommendations to have it closed and the balance transferred to the Consolidated Fund. As at 31 December 2007, the Account reflected a balance of \$34.336M.

Ministry's Response: The Head of Budget Agency explained that this issue is presently engaging the attention of the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General's Department take immediate steps to effect the closure of the General Account and to have the balance transferred to the old Consolidated Fund account № 400. (2007/08)

33. Prior to 2004, funds were released from the Consolidated Fund into the Non-Sub Accounting Ministries and Departments Bank Account № 3001. This account, which is under the control of the Accountant General's Department, reflected a balance of \$343.510M at the end of 2007. The funds in this account were mainly as a result of the unspent amounts that had not been paid over to the Consolidated Fund over the years.

Ministry's Response: The Head of Budget Agency explained that this issue is presently engaging the attention of the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General immediately review the status of this bank account in light of the large amount of funds held in it, and take the necessary steps to effect its transfer to the old Consolidated Fund bank account № 400. (2007/09)

34. The Accountant General have not taken the necessary steps to effect the closure of 74 inactive bank accounts with positive balances totalling \$75.279M and to transfer the balances held in the accounts to the Consolidated Fund.

35. Further, there has not been any progress in clearing those accounts which were overdrawn. Such accounts number 42 and have overdrafts totalling \$681.977M. Of these accounts, 24 were overdrawn by amounts in excess of \$1M, as shown below:

Account №	Description	Amount \$'000
112	Commissioner Inland Revenue – PAYE A/C	32,949
213	Ministry of Labour & Social Security	26,565
301	Sub-Comptroller Customs – N/A Imprest A/C	9,417
306	Regional Dev. Officer – East Berbice Dist. A/C	2,855
444	Ministry of Foreign Affairs – Imprest A/C	51,635
506	Accountant General – Salaries A/C	1,946
861	Region № 10 - Salaries A/C, Education	5,466
902	Ministry of Labour – Public Assistance Imprest A/C	270,586
926	Ministry of Education & Cultural Dev. – Main A/C	78,115
932	Office of the President & CAB – Main A/C	28,930
938	Ministry of Agriculture – Main A/C	6,597
946	Ministry of Health – Main A/C	102,899
3013	Comptroller of Customs & Excise – Salaries A/C	3,133
3024	Inland Revenue Department	1,242
3044	A/G Sub-Treasury Region № 4	5,189
3065	Secretary, Teaching Service Commission	5,610
3070	REO Region № 6	1,058
3076	District Commissioner – East Coast	20,915
3077	District Commissioner – East Bank	8,548
3079	A/G for PS Ministry of Health	9,140
3083	GAHEF - Salaries A/C	1,208
3088	REO, Essequibo Islands	1,307
3095	West Dem. Magistrate District Bastardy & Maint.	1,201
3112	West Dem. Mag. Bastardy & Maint.	5,466
Total		681,977

Ministry's Response: The Head of Budget Agency explained that these issues are presently engaging the attention of the Ministry of Finance.

Recommendation: The Audit Office recommends that the Accountant General take urgent steps to effect closures of all inactive accounts with positive balances and to transfer these balances to the old Consolidated Fund and to take the necessary steps in order to liquidate the overdrafts on the inactive accounts and to effect their closure. (2007/10)

36. The Monetary Sterilisation Account, set up in 1993 to capture the proceeds from issues of medium term (i.e. 182 & 365 days) Treasury Bills, reflected a balance of \$49.092 billion as at 31 December 2007. However, the related balance in the Schedule of Public Debt was stated as \$51.862 billion, resulting in an unexplained difference of \$2.770 billion.

Ministry's Response: The Head of Budget Agency indicated that the balance of \$2.770 billion represents discounts on Treasury Bills.

37. In view of the foregoing observations, and the fact that (a) in some instances the actual bank balances were used instead of cash book balances; (b) an absence of reconciliation existed for the vast majority of Government bank accounts; (c) there were incorrect recordings of current assets; and (d) the recording of “Other Liabilities” totalling \$3.053 billion remained unsubstantiated, the completeness, accuracy and validity of the amounts shown in the financial statements as Current Assets and Liabilities of the Government as at 31 December 2007, could not be satisfactorily determined.

APPROPRIATION ACCOUNTS OF HEADS OF BUDGET AGENCIES

38. The Appropriation Accounts of Heads of Budget Agencies for the year ended 31 December 2007 in respect of the current and capital votes for which they were responsible, are shown on pages 2/49 to 2/188. These accounts are subject to the comments dealing with the accounts of Ministries/Departments/ Regions under the relevant sections of this Report.

RECEIPTS AND DISBURSEMENTS BY HEADS OF BUDGET AGENCIES

39. The Statements of Receipts and Disbursements by Heads of Budget Agencies for the year ended 31 December 2007 are shown on pages 2/189 to 2/207. These statements are also subject to the comments dealing with the accounts of Ministries/Departments/Regions under the relevant sections of this Report.

STATEMENT OF THE PUBLIC DEBT

40. In accordance with Article 221 of the Constitution, the Public Debt of Guyana and the servicing of that Debt are a direct charge on the Consolidated Fund. In addition, Section 3(1) of the External Loans Act, Chapter 74:08 of the Laws of Guyana, as amended by Order No 31 of 1991, authorises the Government to raise loans outside of Guyana not exceeding \$400 billion. Section 3(6) of the said Act also requires all agreements relating to such loans to be laid before the National Assembly as soon as practicable after the execution of such agreements. During 2007, nine loans were contracted and all the related agreements laid on 27 December 2007 in the National Assembly. The following are details of new loans for 2007:

Nº	Date of Agreement	Loan Ref.	Donor Agency	Description of Loan	Amount US\$'000
1	22-02-07	1730/SF-GY	IDB	Georgetown Solid Waste Management Programme	18,070
2	22-02-07	1731/SF-GY	IDB	Georgetown Solid Waste Management Programme	2,500
3	20-03-07	1745/SF-GY	IDB	Programme for Modernisation of Justice Administration	15,000
4	20-03-07	1746/SF-GY	IDB	Programme for Modernisation of Justice Administration	10,232
5	20-03-07	1750/SF-GY	IDB	Support for Competitiveness	18,000
6	20-03-07	1751/SF-GY	IDB	Support for Competitiveness	8,650
7	31-01-07	1752/SF-GY	IDB	Citizen Security Programme	19,800
8	11-07-07	1803/SF-GY	IDB	Transport Infrastructure Rehab. Program	27,000
9	23-01-07	SA 131122	Venezuela	Supply crude oil and refined oil products and LPG of up to 5,200 barrels per day annually	27,811

41. The system provides for the Accountant General to maintain a Register of the Public Debt, and whenever debts are incurred he is informed by way of correspondence and other relevant documents for the purpose of updating his records. When repayments are made the Register is updated accordingly. At the end of the year, the Minister of Finance has the responsibility for submitting an official schedule of Public Debt outstanding in the name of the Government, other levels of government and public enterprises for audit examination and certification.

42. The Public Debt Register was not properly maintained, as several entries were incompletely written up, for e.g., period of loan and rate of interest. In addition, twenty-two loans showed differences in the amount outstanding as compared with the Public Debt Statement, Public Debt Register and the loan confirmation of outstanding balances submitted by the donor agency. In addition, a system was not in place for the monitoring of disbursements by funding agencies and for updating the disbursement column of the Register. This column was being written up from monthly statements from the loan creditors instead of from the submission of relevant documentation from executing agencies attesting to the disbursements.

Ministry's Response: The Head of Budget Agency agreed that the disbursements are recorded based on information received from loan creditors. Efforts would be made to reconcile this information with the executing agencies.

Recommendation: The Audit Office recommends that copies of all the relevant documentation relating to all debts contracted by the Government be forwarded to the Accountant General's Department for updating of its records. In addition, the Department should take steps to have the Public Debt Register properly maintained, computerised and carry out monthly reconciliation of its records with those of the Debt Management Division. (2007/11)

43. The reported Public Debt as at 31 December 2007 (i.e. debts which are required to be serviced out of the Consolidated Fund only and which do not include those of Bank of Guyana and parastatal entities) is shown on pages 2/28 to 2/45 and is summarised below:

Description	External G\$'000	Internal G\$'000	Total (2007) G\$'000	Total (2006) G\$'000
Unfunded	121,023,850	60,863,419	181,887,269	248,898,725
Funded	-	4,798,249	4,798,249	4,734,850
Sub-total	121,023,850	65,661,668	186,685,518	253,633,575
Treasury Bills (90 days)	-	1,648,150	1,648,150	450,600
(182 & 365 days)	-	51,861,550	51,861,550	54,798,050
Total	121,023,850	119,171,368	240,195,218	308,882,225

44. As can be noted, the total Public Debt stood at G\$240.195 billion, as compared with G\$308.882 billion at the end of 2006, giving a decrease of G\$68.687 billion. Expressed as a factor of Current Revenue, the total Public Debt at the end of 2007 was 2.90 times current revenue compared with a factor of 4.79 at the end of 2006 and 5.45 at the end of 2005.

SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS

45. The Schedule of the Issuance and Extinguishment of all Loans reflected a balance of \$7.433 billion at the end of 2007. However, this balance did not include loans granted in 2004 totalling \$105M to Aroaima Mining Company and Hand-in-Hand Trust Corporation.

46. Included in the balance of \$7.433 billion were loans issued to LINMINE, Guyana Airways Corporation and Mards Rice Milling Company Limited. The recovery of the amounts loaned to LINMINE appears to be very remote, in view of the fact that the Government has divested 70% of its interest in the Company. Guyana Airways Corporation is no longer in existence, while the financial statements of Mards Rice Milling Company Limited were last audited in 2002.

Ministry's Response: The Head of Budget Agency indicated that this issue is being addressed by the Ministry of Finance.

47. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Schedule of the Issuance and Extinguishment of all Loans, could not be satisfactorily determined.

FINANCIAL REPORTS OF THE DEPOSIT FUNDS

48. Section 42 of the FMA Act provides for the Minister to “establish one or more Deposit Funds into which public moneys shall be paid pending repayment or payment for the purpose for which the moneys were deposited”. It was noted that deposits received during the year were paid directly into the Consolidated Fund (Account №. 407), while related payments were also effected directly from that Fund. This method of treatment did not appear to address the accounting issues surrounding deposits and therefore is deemed inadequate.

Ministry’s Response: The Head of Budget Agency indicated that this issue is being addressed by the Ministry of Finance.

Recommendation: The Audit Office recommends that the Minister of Finance undertake to establish a Deposit Fund in accordance with the requirement of the FMA Act. (2007/12)

49. The Audit Office continued to experience difficulty in determining the exact balance on the Deposits Fund. This is due to a gap of fourteen years in financial reporting covering the period 1982 to 1995. In addition, the ledgers relating to the Fund were not written up since September 1987. The figures on the financial statement for the period under review were based on submissions by Ministries, Departments and Regions. However, in the absence of reconciliation with the Accountant General’s records, the amounts shown in the statement could not be relied upon.

50. The Audit Office was also unable to verify the accuracy of \$1.451 billion shown as deposits held for investments on behalf of the Sugar Industry Labour Welfare Fund, the Sugar Industry Rehabilitation Fund and the Sugar Industry Price Stabilisation Fund. These entities were last audited for the respective years 1996, 1980 and 1980. It was therefore not possible to use the entities records as a basis of verifying the accuracy of the balances.

Ministry’s Response: The Head of Budget Agency indicated that this is information that is to be disclosed in the entity’s submission to the Public Accounts.

51. A similar situation existed with the Dependants' Pension Fund. The Financial Report of the Deposit Fund shows an amount of \$378.396M held on behalf of the entity. However, the last set of audited accounts was in respect of 2004. Hence the accuracy of this amount could not have been properly validated.

52. Prior to 2004, the records at the Accountant General's Department were not maintained in a manner to adequately monitor or control advances granted from the Deposits Fund. In addition, it was not possible to easily ascertain the value of advances issued or outstanding as at 31 December 2003. As a result, the amount of \$4.987 billion shown as advances outstanding as at 31 December 2007 could not be substantiated.

Ministry's Response: The Head of Budget Agency explained that the reporting gap between the periods 1982 to 1991 resulted in the Accountant General's Department being unable to reconcile and determine the accuracy of the balances of the Deposit Fund. The information was therefore obtained from the Ministries/ Departments/Regions.

53. In view of the foregoing observations, the completeness, accuracy and validity of the amounts shown in the Financial Report of the Deposit Fund could not be satisfactorily determined.

SCHEDULE OF GOVERNMENT GUARANTEES

54. The Schedule of Government Guarantees shall include, with respect to each Government guarantee outstanding (i) the identity of the public entity whose borrowing has been guaranteed; (ii) the identity of the creditor; and (iii) and the amount of the Government's potential debt obligation in respect of the guarantee.

55. The Government had guaranteed 100% of the borrowings of Guyana Transport Services Ltd, Guyana Telecommunications Corporation and Guyana National Co-operative Bank. The above entities are no longer in existence and therefore the responsibility to discharge liabilities totalling \$623.124M now rests with the Government. The Audit Office had recommended in previous Reports that this amount be transferred to the Public Debt. It is disappointing to note that no action was taken in this regard.

Ministry's Response: The Head of Budget Agency indicated that this issue is being addressed by the Ministry of Finance.

56. In view of the foregoing observations and my comments above, the completeness, accuracy and validity of the amounts shown in the Schedule of Government Guarantees could not be satisfactorily determined.

FINANCIAL REPORT ON EXTRA-BUDGETARY FUNDS

57. Extra-Budgetary Funds were not created during the period under review.

FINANCIAL REPORT OF OTHER ACCOUNTS APPROVED BY THE MINISTER

58. There was no other Financial Report approved by the Minister for the period under review.

AGENCY 01 & DIVISIONS 501 & 502
OFFICE OF THE PRESIDENT

Current Expenditure

Prior year matters, which have not been resolved

59. The Office of the President was still unable to recover overpayments of net salaries totalling \$145,508, which was erroneously made to four officers whose services were terminated.

Office's Response: The Head of Budget Agency explained that the approval of the Finance Secretary was sought to have the sum written off, since attempts to recover the overpayments proved futile.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow up this matter with a view to write off same. (2007/13)

60. The Office continued to inappropriately meet the expenditures of the Presidential Guard, Guyana Information Agency, Castellani House and the Joint Intelligence Co-ordinating Agency from the subhead, Subsidies and Contributions to Local Organisations, when these are all Departments in the Office of the President.

Office's Response: The Head of Budget Agency explained that the Administration has since written the Finance Secretary to have this matter rectified and is awaiting a response.

Recommendation: The Audit Office recommends that the Office of the President in collaboration with the Ministry of Finance take the necessary steps to ensure that specific programmes are allocated to these units under the present programme budgeting arrangements. (2007/14)

61. The Office of the President is still to lay reports in the National Assembly of the audited accounts for the following statutory entities under its control, which were last audited for the years shown below:-

Entity	Year of Last Audit Report
National Parks Commission	2006
Guyana Office for Investment	2005
Environmental Protection Agency	2006
Guyana Energy Agency	2003
Guyana Natural Resources Agency	2002
Institute of Applied Science & Technology	2002
Integrity Commission	2002
Guyana Lands and Surveys Commission	2003
Guyana Television Broadcasting Co. Ltd.	2003
Government Information Agency	2003

Office's Response: The Head of Budget Agency explained that every effort is being made to have these accounts laid before the National Assembly.

Recommendation: The Audit Office recommends that the Head of Budget Agency make a special effort to have these accounts laid before the National Assembly. (2007/15)

Current year matters, with recommendations for improvement in the existing system

62. Amounts totalling \$16.997M were expended on vehicle spares and maintenance. However, the costs for maintenance of the vehicles have improved over the previous years except for the following vehicles which were still considered high as shown below:

Vehicle №.	Amount \$'000
PEE 6783	1,069
PHH 4702	1,099
PJJ 5464	1,023
PKK 2173	826
Total	4,017

Office's Response: The Head of Budget Agency explained that:

- (a) The motor vehicle PEE 6783 is a Nissan Patrol which was used by the security section in excess of ten years. Because of the shortage of vehicles in that department, this vehicle was kept but had to be completely overhauled after the engine was damaged. The bodywork, shocks and broken lights were all replaced and done over to make this vehicle road worthy. Given the age and horsepower of the vehicle, the work which was undertaken and the cost involved is within market maintenance cost.
- (b) The motor vehicle PHH 4702 was purchased as a new vehicle for the President's fleet and with only 18,000 KM on the clock. The vehicle was involved in an accident on the Corentyne Highway and was damaged to a point where it was felt that repairs cost would have been astronomical. However, the supplier of the vehicle, AINLIM, quoted the sum of one million, five hundred thousand dollars (\$1,500,000) as the estimated sum to have this vehicle fixed. It was felt that given the limited use of this vehicle, it would have been advantageous to repair it. The Office were however, fortunate to secure the services of a body and repairs shop, which imported the parts from Barbados and completed the reconditioning of this vehicle at about half of a million dollars less than what AINLIM had estimated.

- (c) The motor vehicle PJJ 5464 is used in the Prime Minister's fleet of vehicles and was bought as a used vehicle. It had reached a stage where it needed a complete overhaul along with bodywork, interior upholstery work and its lights had to be replaced. The cost for this complete overhaul and reconditioning of this vehicle was less than other quotes received and it is believed that the job was satisfactorily undertaken.
- (d) With respect to PKK 2173, this vehicle was laying 'want of entry' in the stock yard of Customs and Trade Administration. It was offered to the Office and because it needed a 4X4 for the security network, the Office accepted the vehicle and undertook repairs which were very extensive. The Office have had this vehicle fully reconditioned for a cost which was considered satisfactory given the rotting state of the vehicle and the extensive repairs that had to be done.

The Office is satisfied that it has received value for money for the repairs undertaken on the aforementioned vehicles.

Recommendation: The Audit Office recommends that the Office of the President monitor the cost for maintaining the old fleet of vehicles. (2007/16)

Capital Expenditure

Prior year matters, which have not been resolved

63. The National Communications Network (NCN) is still to adhere to the requirements of the Procurement Act (2003) regarding adjudication at the appropriate authority levels. During 2007, NCN procured equipment and services valued at \$49.694M without adherence to Tender Board procedures or obtaining the required approvals. The equipment included Sync Pulse generator, video servers, fire extinguishers, 10 and 15 KVA UPS and waveform monitor/vectorscope. The equipment was also not inventoried and hence could not be verified since it was difficult to determine the assigned locations. Similar breaches were observed in previous years.

Agency's Response: The Head of NCN explained that attempts will be made to locate the items and have them inventoried.

Recommendation: The Audit Office recommends that the NCN should locate these items as soon as possible and have them inventoried. (2007/17)

64. The Environmental Protection Agency (EPA) was advised that as of the financial year ended 31 December 2004, its financial reporting should include reporting on the revenues, expenditures, assets and liabilities of the Wildlife Division. To date, revenues, expenditures, assets and liabilities of the Wildlife Division have not been reflected in the accounts of the EPA.

Agency's Response: The Director of the EPA explained that efforts are being made to have this unit transferred with effect from 1 July 2009 under the EPA and to have the accounts reflected under the EPA financial statements.

Recommendation: The Audit Office recommends that the EPA financial report should include reporting on the revenues, expenditures, assets and liabilities of the Wildlife Division. (2007/18)

Current year matters, with recommendations for improvement in the existing system

Subhead 33003 – Lands and Surveys

65. The sum of \$10.950M was provided for topographic, occupational and cadastral surveys. According to the Appropriation Account, the full amount was expended. However, the records of Lands and Surveys revealed that amounts totalling \$10.237M were expended on carrying out surveys in Ituni, Kwakwani, Aliko, Laddersville and Hogg Island. The remaining amount \$713,452, was retained by Lands and Surveys and not repaid to the Consolidated Fund as required. The Appropriation Account was therefore overstated by the amount.

Commission's Response: The Commissioner of Lands and Surveys Commission acknowledge the query as being correct and indicated that the recommendation made by the Auditor General will be implemented in the future. He also stated that due to inclement weather conditions, the task in Hogg Island was not completed, which resulted in an unspent balance of \$713,452 at the end of 2007, but this balance was fully expended in 2008 and the task completed.

Recommendation: The Audit Office recommends that the Commissioner ensure that all unspent monies are refunded promptly to the Office of the President for repayment to the Consolidated Fund and related adjustments made to the Appropriation Account. (2007/19)

Subhead 34007 – Government Information Agency (GINA)

66. The acquisition of office and media equipment valued at \$4.457M, which included computers, television, office chairs, cameras, camstudio recorder and speed light/battery kit among other things, were not recorded on inventory nor marked as the property of GINA.

Agency's Response: The Head of the GINA explained that all assets will be marked and recorded in the Fixed Assets Register.

Recommendation: The Audit Office recommends that GINA put systems in place to ensure that all asset acquisitions are recorded in the Fixed Assets Register and marked for identification as the property of GINA. (2007/20)

AGENCY 02
OFFICE OF THE PRIME MINISTER

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

67. Amounts totalling \$3.529M were expended on vehicle spares and services, of which amounts totalling \$2.721M were expended in respect of thirty one contracts awarded to five contractors for repairs to five vehicles. An analysis carried out by the Audit Office revealed high maintenance costs incurred in respect of the following vehicles during the years 2005 to 2007:

Vehicle №	2005 \$'000	2006 \$'000	2007 \$'000	Total \$'000
PEE 7511	843	685	943	2,471
PEE 236	842	548	101	1,491
PHH 4396	1,175	311	495	1,981
PKK 81	-	-	731	731
Total	2,860	1,544	2,270	6,674

Office's Response: The Head of Budget Agency explained that the Office of the Prime Minister has continuously acted on the recommendations made by the Audit Office. To date, vehicles PEE 236 has been disposed of in accordance with approved procedures. Requests are continuously made in the office's budget proposal year after year, but without success. However, provision was made for one vehicle in 2009 and the office is presently in the process of acquiring same. With respect to vehicle PKK 81, which was acquired in 2007, approximately 36% of the total maintenance cost represents the replacement of a windshield which was damaged during the 2007 Annual Safari to the Pakaraima Mountains.

Recommendation: The Audit Office once again recommends that the Office of the Prime Minister approach the Ministry of Finance with a view of obtaining the necessary funds for the replacement of the above vehicles since this is likely to result in significant cost savings. (2007/21)

68. Amounts totalling \$51M were expended on Subsidies and Contributions to Local Organisations. Included in this amount was the sum of \$14.6M which was expended in relation to the purchase of 2 Perkins engines for which there was no evidence of the approval of NPTAB. As a result, it could not be easily determined whether the contracts were properly awarded in accordance with Tender Board Regulations.

Office's Response: The Head of Budget Agency explained that the Office of the Prime Minister purchased only one Perkins engine for which two payments totalling \$9.7M was made. The engine was bought for the Lethem Power Company on an emergency basis, as the generating system at Lethem malfunctioned and the area was without power. The engine was purchased from the same supplier from which the current generating system was procured for the Lethem Power Company. Due to an oversight, the approval of the NPTAB was not sought for sole sourcing and this is regretted.

Recommendation: The Audit Office recommends that the Head of Budget Agency put systems in place to prevent any recurrence. (2007/22)

AGENCY 03
MINISTRY OF FINANCE

Current Expenditure

Programme 1 – Ministry Administration

Prior year matters, which have not been resolved

69. There continued to be insufficient documentary evidence to support refunds to the Guyana Rice Development Board (GRDB) with respect to Rice Levy A. This levy relates to the exporting of rice to the European Union. Importers benefit from a levy reduction if documentary evidence can be produced that a corresponding amount has been paid to the authorities in Guyana. As the Rice Levy cheques are received from GRDB, the Accountant General issues corresponding refund cheques to GRDB. During 2007, the amount of \$2.150 billion was paid to the GRDB to allow for Rice Levy A to be paid in as current revenue, as provided for in the Estimates.

70. During the period under review, amounts totalling \$245.243M were expended to meet the cost of operations of the State Planning Secretariat, Customs Anti-Narcotics Unit (CANU), National Procurement and Tender Administration Board, Statistical Bureau and the Financial Intelligence Unit. It should be noted that CANU is a department within the Ministry of Finance and is not a separate legal entity. The implications of having the operations of this Unit financed under Contributions to Local Organisations are two-fold. Firstly, Employment Costs and Other Charges are not categorised and shown in the Appropriation Account in the traditional manner, and this distorts the true costs in these two areas. Secondly, the present arrangement facilitates the circumvention of the application of the Government's pay scales as employees of these units enjoy enhanced compensation packages, instead of the approved Government rates.

Ministry's Response: The Ministry indicated that a policy decision is required on this matter.

Recommendation: The Audit Office again recommends that the Ministry of Finance cease to fund the operations of CANU from Subsidies and Contributions to Local Organisations and create specific programmes under the existing programme budgeting arrangements in respect of this Department. (2007/23)

71. Further, although CANU was established to protect Customs revenues, this Unit was not operating under the direction of the Commissioner of Customs and Trade Administration. It is therefore clear that this arrangement does not provide for proper financial and administrative control, and is not in conformity with the applicable Customs Laws and Regulations.

Ministry's Response: The Ministry indicated that a policy decision is required on this matter.

Recommendation: The Audit Office also recommends that the Ministry of Finance take appropriate measures to transfer the operations of CANU to the direct managerial control of Customs and Trade Administration, Guyana Revenue Authority. (2007/24)

72. The State Planning Commission, which was to have been dissolved several years ago and its operations transferred to the Ministry of Finance continues to be in existence and has the status of a separate legal entity. In addition, for the period under review, the State Planning Secretariat had an actual staffing of 52 persons. However, only 24 officers were attached to it. The remaining 28 officers were attached to various Departments within the Ministry of Finance and other Ministries/Departments although their emoluments were met from the State Planning payroll. The last set of audited accounts of the Commission was in respect of 1991.

Ministry's Response: The Ministry indicated that a policy decision is required on this matter.

Recommendation: The Audit Office again recommends that the Ministry of Finance take steps to formally dissolve the State Planning Commission and to ensure that financial statements for the years 1992 to 2007 are prepared and submitted for audit examination. (2007/25)

73. In previous reports, the Audit Office highlighted the Ministry's failure to pay over the Government's share of 24% of the proceeds of Guyana Lotteries to the Consolidated Fund. Instead, such proceeds were paid into a special bank account № 3119 and were used to meet public expenditure without Parliamentary approval. During the reporting period, no action was taken to pay over the amounts due to the Consolidated Fund.

Ministry's Response: The Ministry indicated that a policy decision is required on this matter.

Recommendation: The Audit Office recommends that (a) the Ministry of Finance take appropriate measures to comply with Section 38(1) of the FMA Act, by immediately ensuring that the balance in bank account №. 3119 is transferred to the Consolidated Fund and that thereafter future Government's shares of the proceeds of the Guyana Lotteries are paid directly to the Consolidated Fund; and (b) at the end of each year transfers should be made to the Consolidated Fund to the extent of funds utilised from the Lotteries Account. A corresponding supplementary estimate should then be passed in the National Assembly to ensure Parliamentary approval of the expenditure and the recording in the Public Accounts. (2007/26)

74. During the period 1996 to 2007, amounts totalling \$3.107 billion were received from the Guyana Lotteries Company and deposited into Account № 3119. The balance on this account as at 31 December, 2007 was \$52.120M. Therefore, payments totalling \$3.055 billion were made during the period 1996 to 2007 to meet expenditure. Of this amount, a total of \$179.392M was expended to meet expenditure for 2007. In this regard, the following are details:-

Ministry/Department/Region	Amount \$'000	Remarks
Ministry of Public Works	70,000	Site, field and pitch preparation for World Cup Cricket.
Ministry of Culture, Youth & Sports	97,889	Operating a local Organising Committee, management of a Bed and Breakfast Secretariat and other miscellaneous expenses.
NICIL	5,000	Support for public viewing of FIFA World Cup Football.
Stipend to members	503	Youth festival in Venezuela.
Guyana Fashion Week	6,000	Guyana fashion week.
Total	179,392	

75. The above expenditure was within the National Sectors previously identified and was in accordance with the guidelines for access to the Lottery funding, which included funding for activities that promoted cultural and youth and sports development, financed medical treatment overseas and economic support for disadvantaged groups, among others.

76. The last set of audited accounts of the Guyana Lottery Commission was for the year 2006. At the time of reporting, the accounts for the years 2007 and 2008 were received and the audits were in progress.

Current and Capital Revenue

77. The Consolidated Fund continued to be understated by a failure to transfer a balance of \$41.954M, which exists in the Government of Guyana OMAI Royalties Account №. 964. This was static since 2006, indicating that no royalties were received during the current reporting period. Nonetheless, the balance on the account should have been paid over to the Consolidated Fund.

Ministry's Response: The Ministry indicated that several letters, as far back as 22 September 2004, were sent to the Governor Bank of Guyana, requesting that the balance on the account be transferred to the Consolidated Fund but to date this has not been done.

Recommendation: The Audit Office recommends that this account be closed, and all revenue relating to royalties be paid directly into the Consolidated Fund. (2007/27)

78. Significant differences continued to be observed between the amounts shown as receipts in respect of external loans on the Statement of Receipts and Disbursements and those recorded in the Public Debt Statement. The following gives a breakdown:-

Lending Agency	Public Debt Statement \$'000	Revenue Statement \$'000	Difference \$'000
Caribbean Development Bank	2,160,685	2,198,053	(37,368)
China	816,914	-	816,914
International Development Association	113,305	111,877	1,428
Inter-American Development Bank	10,146,013	9,786,304	359,709
IFAD	479,680	442,574	37,106
India	301,350	420,000	(118,650)
Venezuela	5,588,505	-	5,588,505
Other Project Loans	-	777,406	(777,406)

Ministry's Response: The Ministry indicated that the amount shown under the heading on the Public Debt statement for the various loan agencies represents payments. Amounts under the heading on the Revenue Statement represent funds for the agencies. Therefore, amounts under the Public Debt and Revenue Statement are not the same. These are different transactions.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to (a) ensure that the Public Debt Register is updated at the time disbursements of loan proceeds are made; and (b) reconcile the entries in the Register with confirmations received from loan agencies. (2007/28)

79. Guyana Stores Ltd. was sold in October 2000 at a price of US\$6M. Of that amount, US\$4M was deposited by the purchaser. The remaining US\$2M should have been paid in September 2002, but remained outstanding up to the time of reporting. A similar observation was made in relation to the National Paints Company where US\$900,000 is still outstanding on the purchase price.

Ministry's Response: The Head of the Privatisation Unit advised that these matters are still engaging the attention of the Court.

Current year matters, with recommendations for improvement in the existing system

80. During the period under review, net salaries totalling \$548,756 were refunded without the related deductions. In this regard, there was no evidence that the Ministry made attempts to recover the deductions from related agencies.

Ministry's Response: The Ministry indicated that this matter is presently being reviewed by the Salary Section.

Recommendation: The Audit Office recommends that the Ministry aggressively follow up with the agencies in order to recover all amounts overpaid. (2007/29)

81. There were unauthorised credit purchases of fuel totalling approximately \$7M from GUYOIL.

Ministry's Response: The Ministry acknowledge the finding.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit. (2007/30)

Programme 2 – Accountant General's Department

Prior year matters, which have not been resolved

82. The salaries bank account № 506, which has an overdraft of \$1.946M, became non-operational in June 1996. The overdraft had had its genesis in a fraud perpetrated on the Department in the early 1990's and the suspect has since died. Given these circumstances, the Finance Secretary was written to with a view to writing off the loss.

Department's Response: The Head of Budget Agency explained that the reported loss was engaging the attention of Cabinet, since the amount was above the limit of the Losses Board.

83. The Conference Advances Register revealed that for the year 2007 there were 138 advances totalling \$51.239M, which were still to be cleared. This was compounded by the fact that 195 advances totalling \$64.973M for the years 2004 to 2006 are still to be cleared.

Department's Response: The Head of Budget Agency explained that while some of the recipients were tardy in clearing their advances, others had submitted documentation to clear their advances but due to the Department's staffing situation, there were delays in the clearing of the advances. He further explained that the delinquent officers were written to, requesting them to submit documentation to clear their advances. At the time of reporting, the situation remained the same.

Capital Expenditure

Subhead 19004 – Basic Needs Trust Fund (5)

84. An examination of the contracts awarded under the Basic Needs Trust Fund revealed the following unsatisfactory features:

- In relation to the rehabilitation of the Guava Bush Road the works were awarded in the sum of \$23.710M to the second lowest bidder of five bidders. An approved variation of \$0.982M revised the project cost to \$ 24.692M. Of this sum, amounts totalling \$10.742M were paid to the contractor. The contract was terminated on 31 August 2008 as a result of lack of diligence on the part of the contractor, among other things.

- In relation to the project cost of \$82.866M for the construction of the Greenwich Park Primary School, there was an overpayment of \$2.324M, as a result of the following:-

Description	Quantity Paid	Unit	Quantity Verified	Difference Paid	Rate	Amount \$
2" x 8"Floor Joist–pg.6, 2(a)	3,700	Lin. feet	2,469.25	1,231	280	344,680
2" x 6" Rafters – pg. 7, 1(b)	6,800	Lin. feet	3,742.56	3,057	195	596,115
Roof shedding – pg. 7, 2(a)	1,930	Lin. feet	1,201.70	728	1,900	1,383,200
Overpayment						2,323,995

Project's Response: The Project's management acknowledged the overpayment and pointed out that work valued in excess of the overpayment was done as a "trade off", without approved documentation in order to keep the cost of the project within budget. Management also conceded that such a practice "should not be done at the expense of good contract administration".

85. A sum of \$1.366M was expended on the repairs to Land Rover PKK 163 that was involved in an accident at Lethem in 2006. In this regard, a loss report and supporting documentation was not provided for audit scrutiny. It could not therefore be ascertained whether the accident was properly investigated and reported.

Subhead 44007 – Poverty Programme

86. In relation to the expenditure of \$476.439M reflected in the Appropriation Account for the Poverty Programme, ten Ministries, nine Administrative Regions and one Project were issued with Inter/Intra-Departmental Allocation Warrants for the sum. The warrants, which totalled 61 in number, were to enable those entities to undertake works on behalf of the Ministry of Finance and to report expenditure in keeping with standard financial requirements. However, at the time of reporting, financial returns were not made in respect of 18 warrants valued at \$124.656M. In the circumstances, the completeness and accuracy of the reported expenditure could not be determined.

Ministry's Response: The Head of Budget Agency explained that the Accountant General's Department was taking appropriate action to have the outstanding financial returns submitted.

Subhead 45008 – Guyana Revenue Authority

87. There was no evidence that an approval for change in programme was obtained to enable the Guyana Revenue Authority to undertake the construction of the GRA building in Linden and the purchase of a Toyota Mark II motor car from its capital provision.

Ministry's Response: The Ministry indicated that it has confirmed that funds were budgeted for the GRA to undertake the construction of the GRA building in Linden, therefore, no approval for change in programme was necessary.

CUSTOMS & TRADE ADMINISTRATION

Prior year recommendations which have not been resolved

88. In my 2006 Report, it was stated that total payments into the Consolidated Fund amounted to \$28.083 billion, while the Statement of Receipts and Disbursements prepared by the Ministry of Finance reflected an amount \$28.184 billion, a difference of \$101M. A similar observation was made in respect of 2005 where the statement prepared by the Ministry of Finance showed total payments into the Fund as \$25.827 billion, whilst the records of Customs and Trade Administration showed \$25.830 billion. Included in the figure of \$25.830 billion shown as paid over to the Fund for 2005 was an amount of \$10.318M, which was reported stolen from the Administration on 27 May 2005. This amount was not adjusted on the revenue statement to show the actual payment into the Consolidated Fund as \$25.820 billion, resulting in an overstatement of \$7.113M. At the time of reporting, the Administration and the Ministry of Finance had still not reconciled their records and made the necessary adjustments.

89. This situation continued in 2007 where according to the records of the Customs & Trade Administration, total payments into the Consolidated Fund for 2007 were \$8.150 billion while the Statement of Receipts and Disbursements prepared by the Ministry of Finance showed that total payments into the Fund were \$8.159 billion, resulting in a difference of \$9M.

Administration's Response: The Commissioner General indicated that this matter is being addressed currently.

Recommendation: The Audit Office recommends that the Customs and Trade Administration and the Ministry of Finance renew their efforts to reconcile their records and make the necessary adjustments. (2007/31)

90. In relation to import duties, some transactions were facilitated through the Permit for Immediate Delivery (PID) System. The system provides for PIDs to be perfected within 10 working days from the date of their issue. In addition, the use of the PID facility is valid for one calendar year after which importers are required to reapply to the Commissioner General for further use of the facility. However, of the 1,032 PIDs that were issued for 2006, seventeen PIDs with a CIF value of \$2.832 billion remained outstanding at the time of reporting. In addition, 2 PIDs with a CIF value of \$13.870M, 50 valued at \$154.990M and 3 valued at \$307,224 for the years 2005, 2004 and 2003 respectively, also remained outstanding. A similar situation existed in 2007 where of the 940 PIDs that were issued during the period under review, 3 PIDs with a total CIF value of \$4.691M remained outstanding at the time of audit in March 2009. In addition, applications by importers were not presented for audit scrutiny.

Administration's Response: The Commissioner General explained that the PIDs are currently being reviewed with a view to demand outstanding amounts from importers. One of PID'S valued at \$5.912M was perfected after the conclusion of the audit. Discussions are on going with the Commissioner General with a view to issue letters to one importer Airways to recoup outstanding amounts owed to Guyana Revenue Authority.

Recommendation: The Audit Office recommends that the Customs and Trade Administration put mechanisms in place to expedite the processing of PIDs so that they can be perfected within the prescribe time-frame. (2007/32)

91. An examination of the Seizures Register revealed that there were 107 seizures during 2006. However, 22 files were still not presented for audit examination while in 2005 and 2004, seven and 10 files respectively were still not presented for audit examination. This situation continued in 2007 where amounts totalling \$20.684M were collected as additional duties on items seized, while \$37.277M was collected as compensation and fines. An examination of the Seizures Register revealed that there were 99 seizures during the period under review. However, at the time of audit in March 2009, only 56 files were presented for audit examination.

Administration's Response: The Commissioner General indicated that efforts are being made to locate the outstanding files and present them for audit examination.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take steps to (a) expedite the processing of seizures since the delay to do so can result in the deterioration of the related goods and subsequent loss in revenue; and (b) locate and present all outstanding files for audit examination. (2007/33)

92. The Administration has still not implemented appropriate measures to ensure that all outstanding ship files for the years 2007 and 2006 are completed and submitted to the Quality Review Section for examination and closure. An examination of the Ships' Rotation book kept at Customs House revealed that of the 1,089 vessels that came into port Georgetown during 2006, only 846 files were submitted to the Quality Review Section for examination and closure, leaving 243 files incomplete. Similarly in 2007, of the 1,050 vessels that came into port Georgetown during 2007 only 663 files were submitted to the Quality Review Section for examination and closure. In addition, a sample of 25 files was requested for audit examination. However, at time of reporting, none of the files were presented for audit scrutiny despite repeated requests for the presentation of the files. In the circumstances, an examination of the files could not have been carried out to determine the accuracy of the assessments made for applicable duties and taxes.

Administration's Response: The Commissioner General stated that although these files were unclosed and not submitted to Quality Review, a 42 days report was prepared for each file indicating the reasons why these files were not closed.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take urgent measures to submit the files requested for audit examination. (2007/34)

93. The Administration has still not presented a losses report to the Finance Secretary for a comprehensive submission by the Ministry of Finance to Cabinet for approval to write off losses prior to 2002. These would include cheques valued at \$38.350M which were dishonoured, and for which the amounts remained uncollected for the period 1996 – 2000, and cheques totalling \$14.698M for goods which were released to some importers during the Public Service strike of May/June 1999, and have since become stale-dated.

Administration's Response: The Commissioner General gave the assurance that this report is currently being compiled and will be forwarded to Ministry of Finance shortly.

94. In the Auditor General's Report of 2003, it was reported that a total of 170 remissions were granted to re-migrants for the remission of duties on motor vehicles during the period January to August 2003. The following table shows the pattern of the granting of this concession on a monthly basis:

Month	No. of Concessions	Month	No. of Concessions
January	8	May	14
February	6	June	22
March	7	July	17
April	10	August	86

95. Prior to September 2003, the Minister of Finance was empowered to grant the remission of duties in accordance with Section 6(1) of the FAA Act and Section 12 of the Customs Act. On 22 August 2003, the Fiscal Enactments (Amendment No. 2) Act 2003 was assented and came into effect on 1 September 2003. The latter removed the authority of the Minister to grant remissions of duties by repealing the 2 sections referred to above of the FAA Act and the Customs Act. That authority now vests with the Commissioner General.

96. The Audit Office examined the files relating to the 86 concessions that were granted in August 2003 and observed that 52 concessions appeared to have been falsified in that there was evidence to suggest that the signature of the Minister of Foreign Affairs was photocopied and placed on the authorising documents. In other words, the Minister did not approve of the concessions but his photocopied signature appeared in minute purportedly submitted to him for approval. Further examination revealed forty applicants did not meet the criteria for the grant of the concessions for various reasons, such as excess engine capacity, lack of evidence of ownership of the vehicle, and so on.

97. It should be mentioned that the Re-migration Officer at the Ministry of Foreign Affairs prepared the authorisation document in the form of a minute but there was no evidence of checking and certification before the minute was sent to the Minister for his approval. In addition, it is the same Re-migration Officer who prepared and signed on behalf of the Director of the Director General the memorandum to Finance Secretary stating that the concerned person has qualified for re-migration status. In other words, there was no segregation of duties so vitally necessary to minimise the extent to which abuses could occur.

98. Of the remaining 34 concessions granted, 19 did not meet the criteria for the granting of the concessions for the following reasons:

- Five applicants did not produce income tax returns for the 4 years prior to their return to the country;
- Five applicants did own the vehicles for 6 or more months;

- Four applicants did not produce evidence of ownership of the vehicle;
- Two applicants submitted invoices/quotations instead of certificates of title;
- One applicant was granted the concession prior to his entry into the country;
- One applicant was granted the concession after 3 months of his arrival; and
- One applicant was granted the concession on a motor car exceeding the engine capacity of 2000 c.c.

99. As a result of the above irregularities, the Re-migration Officer of the Ministry of Foreign Affairs and 4 officials from the Ministry of Finance were sent on leave, pending Police investigations. At the time of reporting, 2 officers were charged and placed before the Courts.

100. During 2007, the Guyana Revenue Authority granted tax exemption to 232 companies totalling \$21.286 billion while 125 re-migrants were granted tax exemption totalling \$82.589M resulting in a grand total tax exemption of \$21.369 billion. Shown below is the total tax exemption granted for 2006 and 2007:-

	No.	2006 \$'000	No.	2007 \$'000
Re-migrants	92	144,325	125	82,588
Companies	78	6,298,409	232	21,286,441
Total	170	6,442,734	357	21,369,029

Current year matters, with recommendations for improvement in the existing system

101. The Automated System for Customs Data (ASYCUDA) was introduced in 1996 with the aim of boosting efficiency in the assessment, collection and accounting for revenue. However, the functioning of the system was limited and needed upgrading, which would have required the acquisition of additional funds. This therefore led to the introduction of the Total Revenue Integrated Processing System (TRIPS) on 1 January 2007, which replaced the previously used system.

102. The TRIPS, a fully integrated modular system to manage government revenues, was designed and produced by Crown Agents. The TRIPS comprise of 8 modules namely Taxpayer Identification, Revenue Accounting, Customs Control, Intelligence and Risk Management, Audit and Assessment, Debt Management, Management Information and e-Government. During the period under review, only 4 of the 8 modules were operational. The 4 modules which were implemented on 1 January 2007 are Taxpayer Identification, Revenue Accounting, Customs Control and Intelligence and Risk Management.

103. The Taxpayer Identification module is the core of the system from which all other modules interface and provides a unique identification number for each taxpayer. The Revenue Accounting module on the other hand provides all the accounting facilities necessary to manage an integrated revenue system and generates a complete picture of the status of a taxpayer's account across all tax and revenue areas. The Customs Control module enables the electronic processing of imports and exports, Customs Declarations, valuation and controls. The Intelligence and Risk Management module provides inter-departmental sharing of information and is a link between Customs and other tax and revenue areas, thus enabling intelligence gathering, risk identification and targeting of criminal activities.

104. In April 2008, a Multi-Sector Task Force was set up by His Excellency, President Bharrat Jagdeo to investigate irregularities perpetrated at the Guyana Revenue Authority. The Task Force, which was headed by the Auditor General, found that an Importer through its Broker presented 17 Customs Declarations to Customs and Trade Administration for the importation of assorted aerated beverages, during the period July to December 2007. However, investigations revealed that Polar beers were imported and not assorted aerated beverages as was declared. The total Customs duties and taxes payable on the importation of the Polar beers would have amounted to \$321.527M. However, with the declaration of assorted aerated beverages (which attracts a less duties and taxes), only \$32.046M were paid as duties and taxes, giving a difference of \$289.481M to be paid by the Importer.

105. At the conclusion of its investigations, the Task Force had recommended that GRA take necessary disciplinary action against fifteen officers who had colluded during the introduction of TRIPS system resulting in the above mention revenue being evaded. The Task Force had also recommended that these officers be charged criminally for the relevant offences they committed. At the time of reporting, criminal charges had been laid against thirteen officers. Charges were also laid against the Custom Broker and one of his employees.

106. The Task Force had also recommended among other things, that the Guyana Revenue Authority:

- (i) Ensure that the security cameras at the Customs and Trade Administration are in operation at all times for the safety and security of both the Customs Officers and the collection of revenue. The security cameras have since been put into operation;
- (ii) Reorganise and streamline its Risk Profiling Unit to ensure that the said Unit is subject to the supervision of the Intelligence and Risk Profiling Section which was set up in May 2008;
- (iii) Ensure the safe custody of all seals that are required for sealing containers in order to guarantee the legitimacy of the process of sealing containers;
- (iv) Ensure that all containers are opened and sealed in the presence of Customs Officers at all times;

- (v) Document their policy in the use and protection of passwords, ensuring that passwords are not shared and have this policy communicated to all employees;
- (vi) Implement policies that will assist to limit contact, for the transaction of business, between staff of the EPU and Assessment and Valuation Sections with Importers and Brokers. Any such contact, pertaining to clearing consignments, should be done through the Supervisors of these Sections;
- (vii) Ensure that the system for examination of containers caters for rotation, so as to facilitate the checking of containers for any particular Importer at both the wharf and terminal and also by different sets of officers, to assist in avoiding collusion of this nature in the future; and
- (viii) Reiterate the need for officers to comply strictly with the assessment made by the TRIPS when examining containers.

107. The System provides for deposits made by way of Bills of Sight (provisional entries) to be cleared and perfected within 3 months, failing which the amounts deposited shall be brought to account as revenue. At the time of inspection in March 2009, it was observed that 17 Bills of Sight valued at \$55.588M were still outstanding. In addition, there was evidence that in 17 instances, importers did not perfect provisional entries within the specified period and the Administration took on average, 7 months to transfer deposits totalling \$15.411M into the Consolidated Fund. In a related matter, it was observed that 6 Bills of Sight with deposits totalling \$6.642M were perfected after the stipulated period.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take appropriate measures to ensure compliance with the Customs Regulations as they relate to Bills of Sight. (2007/35)

108. Amounts totalling \$513.115M were collected as Environmental Tax. This amount represents the total taxes levied on units of non-returnable containers of imported beverages. However, an Environmental Tax Register was not maintained by the Administration. In the circumstances, the accuracy of the amounts collected and deposited into the Consolidated Fund could not have been ascertained.

Administration's Response: The Commissioner General gave the assurance that a register will be maintained immediately.

Recommendation: The Audit Office recommends that the Customs and Trade Administration take immediate steps to have the Environmental Tax Register maintained and made available for audit examination. (2007/36)

109. An examination of the Revenue Statements revealed that amounts totalling \$96.882M were collected as overtime fees from merchants. However, an examination of the Demand Register kept at the Customs Boathouse and the returns submitted by the Outstations revealed that amounts totalling \$71.136M were collected from merchants, a difference of \$25.746M. In addition, evidence was seen where the Administration demanded fees totalling \$2.336M from 11 Shipping Agencies. At the time of audit in March 2009, payments were not made by the merchants.

Administration's Response: The Commissioner General explained that the amount of \$25.746M indicated was however reduced to a total of \$2.153M as a result of payment received after the completion of the audit. Demand Notices were prepared and will be forwarded to the Shipping Agents to honour their obligation for the outstanding amounts.

Recommendation: The Audit Office recommends that the Customs and Trade Administration make every effort to investigate this difference and make the necessary adjustments. (2007/37)

110. An examination of the Dishonored Cheques Register for 2007 revealed that 83 cheques valued at \$92.295M, received from 55 importers were dishonoured and referred to their respective drawers. However, at the time of reporting all dishonoured cheques were cleared and the amounts deposited into the Consolidated Fund.

Recommendation: The Audit Office recommends that the Customs and Trade Administration should take steps to avoid the reoccurrence of dishonoured cheques by accepting only Managers Cheque from defaulters. (2007/38)

111. The Value-Added-Tax (VAT) was introduced on 1 January 2007. The Commissioner General of the Guyana Revenue Authority is responsible for administering the provisions of Act No 10 of 2005. VAT is levied at single positive rate of 16% on the value of every taxable supply by a taxable person in Guyana and every import of goods or import of services, other than an exempt import.

112. According to the records of the Administration, amounts totalling \$36.721 billion were collected as value-added tax for the period under review and paid over to the Consolidated Fund. However, an examination of the Statement of Receipts and Disbursements prepared by the Ministry of Finance revealed that amounts totalling \$36.713 billion were paid into the Fund, giving a difference of \$8M.

Administration's Response: The Commissioner General explained that collections net of refunds for VAT / Excise Taxes and Liquor Licences totalled \$36.721 billion for 2007. The sum of \$36.721 billion was transferred under Revenue Heads 590 to 599 allocated to the VAT Department by Ministry of Finance. Liquor Licence collected by VAT/Excise Tax department totalled \$8.1M but was transferred under Customs Code 5084.

Recommendation: The Audit Office recommends that the Customs and Trade Administration and the Ministry of Finance reconcile their records and make the necessary adjustments. (2007/39)

113. In accordance with Section 7 (c) of the VAT Act, the Commissioner General is required to pay the net VAT received during a tax period into the Consolidated Fund, no later than the 15th day of the month following the end of that tax period. As at 31 December 2007, the VAT Deposit Fund A/c № 0162500447003 reflected a balance of \$1.435 billion.

Administration's Response: The Commissioner General explained that VAT collection are usually kept in the bulk account as mandated by VAT Act on the 15th working days of the following month, collection net of refund is manually transferred to the Consolidated Fund. December 2007 net revenue of \$904M was transferred to the Consolidated Fund on 18 January 2008.

114. According to Section 31(1) of the Act, every taxable person is required to lodge a tax return for each taxable period within 15 days after the end of the period, whether or not taxes are payable in respect of that period. During the period under review, a total of 183 taxable persons failed to lodge tax returns with the Administration. Evidence was seen where the files for 50 taxable persons were referred to the Legal Department for appropriate action to be taken against the defaulters.

115. Amounts totalling \$8.040 billion were collected as Excise Tax on oil imports. An examination of the monthly statements on oil imports and the Petroleum Product Register revealed the following differences:-

Month	Revenue Petroleum Register \$	Revenue – Accounts Department \$	Difference \$
January	491,672,441	569,149,525	(77,477,084)
February	246,629,451	188,934,229	57,695,222
March	631,976,348	586,785,811	45,190,537
April	321,592,885	277,313,197	44,279,688
May	425,052,269	359,559,590	65,492,679
June	654,041,040	660,708,496	(6,667,456)
July	272,579,701	231,185,392	41,394,309
August	632,468,798	630,255,684	2,213,114
September	233,364,937	197,238,469	36,126,468
October	133,954,765	189,238,662	(55,283,897)
November	199,976,118	209,724,004	(9,747,886)
December	463,783,214	471,862,362	(8,079,148)
Total	4,707,091,967	4,571,955,421	(135,136,546)

Recommendation: The Audit Office recommends that the Customs and Trade Administration make every effort to investigate the differences and make the necessary adjustments. (2007/40)

116. Amounts totalling \$23.014M were collected from liquor licences. An examination of liquor licences records for Regions 2, 3, 4 and 10 revealed that a total of 2,351 registered premises did not renew their licences in 2007. The details are as follows:

Type of Business	Defaulters	Renewal Fees \$	Total \$
Liquor Restaurants	813	5,000	4,065,000
Spirit Shops	144	5,000	720,000
Hotels	162	5,000	810,000
Special Licence Taverns	1	750	750
Members Clubs	70	5,000	350,000
Off Licences Shops	1,161	500	580,500
Total	2,351	21,250	6,526,250

117. In the absence of information on the status of the 2,351 businesses, it could not be determined whether licences totalling \$6.526M were due for renewal. Evidence was seen of Excise Officers making 22 control visits during the period under review.

Administration's Response: The Commissioner General stated that there were 22 control visits done but there were several cases done during each visit. Secondly, Licences were not renewed for several reasons such as (a) the Court Proceedings; (b) the Board was not approved by the Minister until 2008; and (c) limited resources of Guyana Revenue Authority (Vehicle)

Recommendation: The Audit Office recommends that the Customs and Trade Administration send out notices to the owners of all premises registered to sell liquor, who have not renewed their licence for the period under review. Based on the responses received, excise officers should carry out inspections for the purpose of prosecuting defaulters and to update the various registers. (2007/41)

Prior year matters, which have been fully resolved

118. In my previous Report, it was stated that there was a difference of \$13.152M between the monthly statements on oil imports and the Petroleum Products Register for the year 2006. At the time of reporting, the difference was investigated and corrected in the records of the Administration.

119. In my previous Report, it was stated that the Administration had demanded 32 outstanding payments totalling \$989,215 from 5 shipping agencies. At the time of reporting, the amount demanded was collected and properly brought to account in the records of the Administration.

INTERNAL REVENUE

Prior year matters, which have not been resolved

120. There continued to be unreconciled differences between the records of the Internal Revenue Administration and the Statement of Receipts and Disbursements prepared by the Ministry of Finance. During 2006, total payments into the Consolidated Fund were \$30.511 billion. However, the statement showed total payments into the Fund for Internal Revenue was \$30.481 billion, resulting in an understatement of \$30M. Similarly, during 2007, examination of the records of the department revealed that total payments into the Fund were \$32.482 billion. However, the statement showed total payments into the Fund was \$32.515 billion, resulting in an overstatement of \$33M.

Administration's Response: In respect of the understatement of \$30M, this is as a result of other agencies collecting revenue under the items pertaining to the Guyana Revenue Authority. The Accountant General's records were requested to conduct an analysis of the overstatement of \$33M in order to determine differential data.

Recommendation: The Audit Office recommends that the Internal Revenue Administration in collaboration with the Accountant General's Department make every effort to investigate and reconcile their records with a view to accounting for and adjusting the differences. (2007/42)

121. The Internal Revenue Administration has still not ensured the proper monitoring of receipts and calculations of remittances with respect to Form II. In accordance with the Income Tax Act, Form II is required to be submitted each year for the previous year, on the total tax deductions made by each employer. During 2006, a sample check revealed that PAYE returns for employers from 26 companies were incorrectly calculated. In addition, only 34 of the 47 files requested were presented for audit examination. For 2007, the Register of Form II and the Form II Demand Register were not presented for audit examination. As a result, the selection and verification of transactions could not be done.

Recommendation: The Audit Office recommends that the Internal Revenue Administration (a) enforce the mechanisms to monitor the receipt and the calculation of remittances; (b) send demand notices to delinquent employers for non compliance with the Income Tax Act; and (c) take appropriate measures to ensure that the Register of Form II and the Form II Demand Register are made available for audit examination. (2007/43)

122. The Travel Voucher Tax Act requires airlines to pay tax of 15% on the value of all tickets sold for travel originating from Guyana. Failure to comply with this requirement will result in a 15% penalty on the gross amount and \$50 for every day late. Since 2002, 5 airlines had made late payments of travel tax and at the time of reporting, legal action was taken against 4 of the airlines. However, it was observed that 1 of the airlines was in default to the sum of \$25.588M. During 2007, it was observed that there were instances where the amount charged as Travel Tax differs from the amount recouped, and there were 25 instances where Travel Taxes were paid late. As a result, the airline were charged penalty amounting to \$28.054M.

Administration's Response: It was explained that (a) the matter regarding 1 airline is still with the Legal Office; (b) 2 airlines are closed; and (c) 1 airline had paid the penalty.

123. Steps have not been taken by the Administration to have all delinquent self-employed persons comply with the requirements of the Income Tax Act. During 2006, the Authority had identified 22,682 persons as self-employed. Collection of income tax from self-employed persons amounted to \$1.031 billion, of which \$5.870M represented professional fees collected from 145 persons. Similarly, during 2007, the Authority had identified 23,158 persons as self-employed. Collection of income tax from self-employed persons amounted to \$1.251 billion, of which \$4.985M represented professional fees collected from 89 persons.

Administration's Response: The Guyana Revenue Authority is still awaiting a decision from the Court on the summons filed by GRA to discharge the Conservatory Order instituted in October 2003 restraining the Guyana Revenue Authority from assessing and collecting taxes from all Attorneys-at-Law and Medical Practitioners.

124. The Administration has still not ensured that the Entertainment Tax Register is properly maintained. During 2006, it was observed that the Register was not properly written up for various periods for 5 cinemas in operation. During the year 2007 it was observed that Registers were no longer in use but payments are done directly to the VAT Department, a list of cinemas in operation was not provided for audit inspection.

125. The Administration has still not taken appropriate measures to monitor the status of all default matters and ensure that cases pending are finalised in a timely manner. During 2006, an examination of the Objections and Appeal Register revealed that the Section had 1,059 cases totalling \$53.769M pending for various taxes defaults that were yet to be finalised. Similarly, during 2007, an examination of the Register revealed that approximately 610 cases totalling \$2.858 billion representing Tax in dispute and \$44.155M for penalties in dispute pending for various taxes defaults that were yet to be finalised.

Administration's Response: It was explained that (a) the total of \$53.679M only represented the penalties in dispute, taxes in dispute totalling \$1.405 billion should have also been included in the report; and (b) with regards to the 1,059 unfinalised objections for 2006, this was due to frequent bomb scare, time loss due to absenteeism, resignations and transfers. However, to date, the unfinalised objection for 2006 has been significantly reduced to about 360.

Recommendation: The Audit Office once again recommends that the Internal Revenue Administration deal with these outstanding matters urgently. (2007/44)

126. The Internal Revenue Administration has now filed a losses report to the Finance Secretary, for the 11 dishonoured cheques valued at \$1.709M for the years 2000 to 2002 in order for a comprehensive submission to be made by the Ministry of Finance to Cabinet for approval to write off losses prior to 2002. In addition, the Refund of Revenue Bank Account No. 112, which became inactive some years ago and which was overdrawn by \$32.949M, was still to be investigated and closed.

Administration's Response: The Auditor General's comment regarding the eleven dishonoured cheques covering the period 2000 to 2002 is noted. A losses report was sent to the Finance Secretary in June 2009.

Recommendation: The Audit Office again recommends that (a) the Internal Revenue Administration follow up with the Finance Secretary in respect of the uncollected amounts so that the loss can be written off; and (b) the Administration investigate the overdraft and take steps to close the account. (2007/45)

127. There were 4,591 registered companies for the year 2006 of which 2,708 were deemed active. However, only 748 had submitted annual returns during 2006. Evidence was seen where the Department instituted 572 charges against companies, of which 444 were subsequently addressed in the court and 128 are currently before the court. These charges are related to matters from year 2001 to 2006. During the year 2007, the number of Companies registered could not be determined since a list of companies was not submitted for audit examination. However, at the time of reporting evidence was seen where the Department instituted 201 charges against companies of which 21 were subsequently addressed in Court.

Administration's Response: It was explained that of the matters filed in 2007, a total of 38 charges remained active.

Recommendation: The Audit Office recommends that the Internal Revenue Administration make a special effort to take legal action against the remaining defaulting companies as required by Section 60 (5) and Section 70 (5) of the Corporation Tax Act. (2007/46)

128. Amounts totalling \$11.771 billion were collected as personal income tax during the year 2006. According to Section 117 of the Income Tax Act Chapter 81:01, employers are required to furnish Pay-As-You- Earn (PAYE) returns in respect of their employees to the Commission, not later than 14 days after the close of the month. However, an examination of the Defaulters Register revealed 155 instances where employers failed to submit returns. The Department with the assistance of the Director of Public Prosecution took legal proceeding against 15 of the companies for non-submission of returns. In addition, the Penalty Register revealed 530 penalties totalling \$23.543M were outstanding. Further, Revenue Officers made inspection visits to 70 companies but only 15 of the inspection reports were presented for audit examination. Similarly, during 2007, there were 156 instances employers who failed to submit returns, legal proceeding was taken against 21 of the companies for non-submission of returns. In addition, the Penalty Register revealed 732 penalties totalling \$71.755M which attracts interest of \$31.612M were outstanding. Further, it could not have been determined how many inspection visits were made for the period since inspection reports were not presented of audit examination.

Administration's Response: It was explained that continuous efforts to contact delinquent employers in order to ascertain their status are being done. The penalty and interest register is being updated and request for the waiver of cases are being examined.

Recommendation: The Audit Office recommends that the Internal Revenue Administration (a) send out demand notices to the delinquent employers for non-compliance with the Income Tax Act and (b) locate and present the inspection reports for audit examination. (2007/47)

129. Amounts totalling \$2.052 billion were collected as Withholding Tax for the year 2006. However, the Withholding Tax Register showed a total of \$1.933 billion as being collected, resulting in a difference of \$0.119M. In addition, schedules for 35 payments totalling \$199.979M were not presented for audit examination. As a result, the accuracy and validity of the payments made could not be determined. Further, an examination of the register revealed 14 instances where payments made by various companies were not recorded. In addition, no evidence was seen that the Department carried out checks on the records of banking institutions in order to determine the accuracy of the returns submitted. Amounts totalling \$2.127 billion were collected as Withholding Tax for the year 2007. However, it was observed that the Withholding Tax Register was not balanced for the period under review. Hence a comparison with the register and the amount shown as collection could not have been carried out; also there were instances where the nature of business and period was not stated in the register.

Administration's Response: The Withholding Tax Register was never balanced in the past years and is impractical to do such given the manual system adopted. The checking of the records of Financial Institutions in order to verify the accuracy of the Withholding Tax remitted is impractical, given the available resources and volume of work it would entail. Nonetheless, the Guyana Revenue Authority has taken note of the activity and has taken steps to incorporate this as part of the function of a new division called the Examination Unit.

Recommendation: The Audit Office recommends that the Internal Revenue Administration make a special effort to have the Withholding Tax Registers balance at the end of each month and conduct periodic checks on the records kept at the financial institutions in order to determine the accuracy of the returns submitted. (2007/48)

Current year recommendations for improvement in the existing system

130. Amounts totalling \$19.619M were collected as Process Fees for the year under review. Examination of Process Fees/Estate Duty Register revealed that a total of 1,119 estates were processed for the year 2007, a sample of 30 transactions were examined. However, it was observed that the rate for calculating Estate Duty changes every quarter and the rate used for the period under review was not quoted in the register, also a rate sheet was not provided for audit scrutiny hence it was impossible to determine whether the correct rate was charged in calculating the amounts seen.

Administration's Response: The Commissioner General noted the comment and stated that action will be taken in the future also a letter will be sent every quarter to the cashier cage in relation to the changing of rates.

Recommendation: The Audit Office recommends that the Internal Revenue Administration make every effort to have accurate rates posted on a daily basis so that the correct rate could be used at all times. (2007/49)

Review of the Procurement Act № 8 of 2003 and the
Operations of the National Procurement and Tender Administration

Prior year matters, which have not been resolved

131. The Procurement Act № 8 of 2003 came into operation on 1 January 2004, by the signing of the Order by the Minister of Finance on 19 November 2004. However, the Procurement Regulations only came into operation on 25 November 2004, 10 months after the passing of the Act. The Act makes provision for the regulation of the procurement of goods, services and the execution of works, the promotion of competition among suppliers and contractors and the promotion of fairness and transparency in the procurement process.

132. Section 16(1) of the Act provides for the establishment of a National Procurement and Tender Administration (NPTA). This Administration will be managed by the National Board and will report to the Minister of Finance. According to the organisation structure proposed by the consultant for the Administration, there shall be a Chairman, Chief Executive Officer, Confidential Secretary, Senior Procurement Officer, Procurement Officer, 2 Word Processing Officers, Office Assistant, Driver and Cleaner.

133. During the period under review, the staff of the NPTA comprised of a Chairman, Chief Executive Officer, 2 Information Technology Specialists, 5 Procurement Officers, 1 Word Processing Officer, 1 Office Assistant and 1 Filing Clerk. However, the Word Processing Officer and Office Assistant were temporarily seconded from the Ministry of Finance to the Administration for a period of 3 months, effective from 1 January 2006 but at the time of reporting these officers were still not appointed in their positions.

Administration's Response: The Chairman explained that the NPTA has initiated steps to facilitate the secondment of the persons from the Ministry of Finance but the actions required by the external agencies to facilitate this process have not yet materialised.

Recommendation: The Audit Office recommends that the NPTA urgently address the staffing situation with a view of having the seconded staff transferred and confirmed. Should approval to transfer the staff not be obtained, then it is recommended that the positions be publicly advertised and appropriately qualified persons be interviewed and selected to fill these positions. (2007/50)

134. The Act provides for the establishment of the following Tender Boards:

- National;
- District;
- Regional; and
- Ministerial, Department or Agency.

135. According to the Act, the National Board shall have responsibility for exercising jurisdiction over tenders as prescribed in the Regulations and the maintenance of an efficient record keeping and quality assurance systems.

136. Article 212(W) of the Constitution provides for the establishment of a Public Procurement Commission to monitor public procurement and procedures in order to ensure that the procurement process is conducted in a fair and transparent manner. In the absence of a Public Procurement Commission, the Board will also have responsibility for (a) the making of regulations governing the procurement of goods and services; (b) determining the forms of documents for procurement; (c) reporting annually to the Minister of Finance on the effectiveness of the procurement process; (d) organising training seminars regarding procurement; and (e) adjudicating debarment proceedings. At the time of reporting, the Commission was still not established.

Administration's Response: The Chairman explained that as a consequence of the Commission not being established and in accordance with the Act, the National Board has taken the responsibility for the making of regulations governing the procurement of goods and services, determining the forms and documents for procurement and reporting to the Minister of Finance on the effectiveness of the procurement system. The Chairman also explained that there is no formal procedure for debarment proceedings and the advice of the Attorney General has been sought on the formalisation of the debarment procedure.

Recommendation: The Audit Office recommends that (i) every effort be made to have the Commission in place to ensure the independent, impartial and fair discharge of its functions in relation to procurement and the benefit to the Board of persons with expertise in procurement, legal, financial and administrative matters; and (ii) the formal procedure for debarment proceedings be followed up with the Attorney General's Office. (2007/51)

137. The Minister of Finance appointed the members of the National Board in November 2004. According to Section 16(2) of the Act, the Board shall comprise of 7 members, not more than 5 from the Public Service and not more than 3 from the Private Sector. The Act makes provision for 2 members of the Board to serve on a full time basis, with the Minister also appointing 1 of the 2 full time members as Chairman.

138. The designated Chairman tendered his resignation in December 2004 and the other full time member assumed responsibility as Chairman of the Board on 29 December 2004. The member was confirmed as Chairman by way of appointment letter dated 1 December 2005 and another full time member was appointed to the Board on 1 January 2008.

139. Section 17(2d) of the Act provides for the Chairman of the National Board to report annually to the Minister of Finance on the effectiveness of the procurement process in addition to recommending any necessary amendment to the Act, in order to improve the effectiveness of the procurement process. In this regard, a draft report was submitted to the Minister for comments.

Administration's Response: The Chairman explained that the effectiveness of the procurement process can only be correctly assessed on statistical information provided by the Management Information System of the NPTA. The Chairman further explained that testing of the system is currently being undertaken and on completion of the exercise, a comprehensive report will be prepared and submitted to the Minister.

Recommendation: The Audit Office recommends that a copy of the report on the effectiveness of the procurement process, including recommendations of any necessary amendment to the Act to improve the effectiveness of the procurement process, when produced, be submitted for audit verification. (2007/52)

140. Section 21(a) of the Act provides for the creation by the National Board, District Tender Boards for the jurisdiction over procurement by Neighbourhood Democratic Councils. Such Boards are to comprise of 3 members; 2 members appointed by the Regional Board and the other member by the relevant Neighbourhood Democratic Council. At the time of reporting, the National Board has still not created any District Boards.

Administration's Response: The Chairman explained that the Board has sought and is awaiting the advice of the Attorney General on the constitution of such Boards.

Recommendation: The Audit Office recommends that this issue be followed up with a view to establishing the necessary Boards promptly. (2007/53)

141. According to the Act, the members of the abovementioned Boards are to receive such remuneration and allowance as determined by the Minister. However, at the time of reporting, only members of the National Board were in receipt of remuneration in keeping with the Act.

Administration's Response: The Chairman of the National Board explained that the amounts to be paid to the members were being determined by the Minister.

Recommendation: The Audit Office recommends that this issue be followed up with a view to determining the necessary remuneration and allowance payable to members of the various Boards. (2007/54)

142. All members of the National, Regional and Ministerial Boards along with each member of the Secretariat are required to declare his/her assets to the Integrity Commission, in accordance with Sections 16(8), 18(3), 19(6) and 22(4) of the Act. However, at the time of reporting, the members have still not complied with the requirements of the Act although reminder letters were sent out by the Chairman.

Recommendation: The Audit Office recommends that members of the various Boards and of the Secretariat be reminded of the requirements to declare their assets to the Integrity Commission. (2007/55)

143. Section 11(1) of the Act provides for each procuring entity to publish notice of procurement contracts awarded within 7 days of awarding such contracts. The Procurement Regulations on the other hand, require each procuring entity to provide within 5 days of publishing notice of the award, a report to the Administration of all contracts awarded in excess of \$200,000. On receipt of the report, the Administration shall publish the information on its website. During the period under review, some procuring entities complied with the Act but submitted to the Administration on average of 34 days, the contracts awarded in excess of \$15M.

Administration's Response: The Chairman explained that only contracts that received Cabinet's "no objection" were published on the website.

Recommendation: The Audit Office recommends that all entities and the Administration comply strictly with the requirements of the Act. (2007/56)

144. In accordance with Section 23(1) of the Act, each Ministerial, Departmental and Agency Tender Board shall nominate for consideration by the National Board, qualified evaluators to serve on Evaluation Committees. However, these evaluators were only appointed in 2008.

Integrated Financial Management and Accounting System

Prior year matters, which have not been resolved

145. In addition to the passing and implementation of the Fiscal Management and Accountability Act (2003), the Procurement Act (2003) and the Audit Act (2004), undertaken as part of the continuing process of Public Sector Reform and strengthening and modernisation of the Public Financial Management System, the Accountant General's Department also implemented an Integrated Financial Management and Accounting System (IFMAS).

146. The IFMAS, which replaces some aspects of the previous manual system, became operational on 1 January 2004 and is operated utilising software of a reputable Canadian Company and has 7 modules. These modules are the Appropriation, Expenditure, General Ledger, Budgeting Preparation System and Reporting System (BPRS), Purchasing, Revenue and Asset & Inventory modules. During the period under review, 5 of the 7 modules were operational. These 5 modules were the General Ledger, Appropriation, Expenditure, Revenue and BPRS modules.

147. The Appropriation module performed the operation of allocating releases to the Agencies and allowed Agencies to distribute and control activities budgeted and make commitments for contracts and other obligations, while the Expenditure module allowed Agencies to enter details pertaining to expense vouchers against appropriate Chart of Accounts in the General Ledger and having same approved. The Expenditure module also automatically generates reports and cheques for payment with electronic signatures and Magnetic Ink Character Recognition (MICR) codes for added security.

148. The most recently operationalised module, the Revenue, module which was put into effect in 2007, allows for the processing of: (a) all types of current revenue and Deposit Funds (cash or manager's cheque); (b) other revenues, which are receipts of resources, cash or non-cash that do not fit into the traditional sense of revenue; (c) expenditure credits; (d) credit advice notes received from the Bank of Guyana; and (e) cash/cheques/wire transfers, in the IFMAS, and issuing 1 or more official receipts to the person/entity depositing money, processing other revenue transactions, etc. in the IFMAS.

149. The above system has contributed to a more efficient accounting system and has several advantages over the previous manual system of operation, such as, avoiding any over spending, reducing the processing time of payments, generating timely reports, among others, and operating a single bank account, which was reconciled for the period under review. However, it should be noted that, despite the Accountant General's Department issuing circulars on various aspects of operation of the IFMAS a number of Agencies continue to experience problems, such as:

- (a) Several of the Agencies were uncertain about the records that were required to be maintained and, as such, did not maintain and keep records which were considered essential; and
- (b) The input of data into the system by the Agencies were not consistent among Agencies nor was it consistent within the Agency.

150. It was explained by the Accountant General that plans are being made to implement the Purchasing and Asset & Inventory modules. In addition, the Accountant General's Department will be conducting training programmes and making the necessary organisational changes to increase the efficiency and upgrade the skills of employees.

AGENCY 04 & DIVISION 506
MINISTRY OF FOREIGN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

151. Special bank account № 3252, which became non-operational several years ago, reflected a nil balance as at 31 December 2007. The Ministry indicated that this account has since been closed but checks made on the listing of bank balances as at 31 December 2008 revealed that this was not the case.

Ministry's Response: The Head of budget Agency indicated that the Ministry of Finance advised them that the non-operational Special bank Account № 3252 has been closed.

Recommendation: The Audit Office recommends that the Ministry follow with the Ministry of Finance to ensure that this account has been closed. (2007/57)

152. The old imprest bank account № 444, which became non-operational in July 1996, still reflected an overdraft of \$51.635M as at 31 December 2007.

Ministry's Response: The Ministry indicated that they have submitted a losses report to the Ministry of Finance.

Recommendation: The Audit Office recommends that the Ministry follow up this matter with the Ministry of Finance in order to bring closure to this issue. (2007/58)

153. Remittances to the various Missions continued to be received in an untimely manner. In particular, remittances to meet capital expenditure continued to arrive at the Missions after the close of the financial year, thus affecting the smooth execution of the operations of these Missions.

Ministry's Response: The Head of Budget Agency explained that the Ministry continues to liaise with the Ministry of Finance on ways of improving the system of remitting funds to overseas Missions on a timely basis. Some mechanisms were put in place resulting in Missions receiving funds a little earlier than before.

Recommendation: The Audit Office recommends that the Ministry put in place mechanisms to ensure that funds are remitted to the various missions early in the month in question to enable them to incur expenditure in a timelier manner. (2007/59)

154. There continued to be differences between the records of the Ministry and that of the Accountant General's Department, for amounts remitted by Guyana's Overseas Missions to the Ministry of Foreign Affairs for onward transmission to the Accountant General's Department. Such differences amounted to \$81.911M in 2007, while in 2006 and 2005 there were differences of \$77.172M and \$89.073M, respectively.

Ministry's Response: The Head of Budget Agency indicated that efforts are being made to reconcile the differences between the records of the Ministry and that of the Accountant General's Department.

Recommendation: The Audit Office recommends that the Ministry in collaboration with the Accountant General's Department investigate the above discrepancies and institute measures aimed at ensuring that all revenues remitted from overseas Missions are paid over promptly to the Consolidated Fund. (2007/60)

Current year matters, with recommendations for improvement in the existing system

155. Amounts totalling \$2.371M were expended to purchase fuel and lubricants on credit from the Guyana Oil Company. However, the required approval from the Finance Secretary to purchase on credit was not provided for audit scrutiny. In addition, the Ministry failed to reconcile the fuel account with the statements submitted by the supplier.

Ministry's Response: The Head of Budget Agency indicated consultation was held with the Finance Secretary and it was recommended that an alternative arrangement be put in place for payments to be made from the imprest. In that regard, the Ministry of Foreign Affairs has renewed its request to the Accountant General for the difference in the existing imprest to be recovered in the sum of \$163,208. A fuel register is now put in place so that reconciliation can be done.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit without the approval of the Finance Secretary. (2007/61)

156. Amounts of \$16.953M and \$3.200M were expended on electricity and water charges, respectively. However, the required registers were not kept for the period under review.

Ministry's Response: The Head of Budget Agency indicated that action is now taken to put into operation electricity and water registers.

Recommendation: The Audit Office recommends that the Ministry immediately introduces the utility registers so as to effectively monitor the payments made in respect of electricity and water charges. (2007/62)

AGENCY 11 & DIVISION 505
GUYANA ELECTIONS COMMISSION

Current Expenditure

Prior year matters, which have not been resolved

157. The Commission continued to be in breach of the Stores Regulations. During the period under review, a physical verification exercise at the Guyana Elections Commission (GECOM) Stores revealed several unsatisfactory features, for example:

- (a) bin cards were not updated;
- (b) several significant differences were observed between the stock ledger balances and actual stock on hand;
- (c) large amounts of unserviceable items were kept in the Stores;
- (d) unserviceable items were generally kept with other items of stock, instead of a separate storage facility;
- (e) some items of stock were not labelled and displayed on shelves, but were instead kept in boxes on the floor;
- (f) there was no established process for the re-ordering of stock and in many cases there was evidence of overstocking;
- (g) there were large quantities of old or expired stock on hand that suggested that stock was issued on a "last in, first out" basis rather than "first in, first out"; and
- (h) Permanent Stores were not properly classified to give effect to brand and individual capacity. For example, different types of digital cameras were recorded on the same folio in stock records, as were different types of cellular phones and varying capacities of flash drives.

Commission's Response: The Head of Budget Agency had indicated that "(a) bin cards have been updated. The stores personnel were briefed with regards to the creation of separate bin cards for items of different brands and individual capacity. Further, a stock count is in progress to establish the exact quantities of items of different brands to record on bin cards; (b) the differences identified can only be written off with the approval of the Finance Secretary; (c) unserviceable items will be kept in the stores until approval is granted for their disposal by the Finance Secretary; (d) unserviceable items are now kept in a section of the stores bond at Coldingen. This section was set aside for the storage of unserviceable items until approval is granted for their disposal; (e) all items are now displayed on shelves or pallets; (f) the Programme Budgeting System does not allow for the Stores Superintendent to establish levels for re-ordering stock. The Programme Managers determine what they need to purchase and when; (g) stock is issued on a first in, first out basis. The expired stock on hand resulted from the Operations Department requesting the purchase of items which their locations could not have utilised; and (h) the Stores will eventually be classified to give effect to brand and individual capacity shortly."

158. Notwithstanding the Commission's response to the observations, the evidence reviewed in relation to the reported breaches suggest that the aforementioned infringements of the Stores Regulations are still to be remedied.

Recommendation: The Audit Office recommends that the Commission carry out a comprehensive review of its Stores accounting methodology, with a view to bringing it in line with existing Stores Regulations and standard accounting practice. (2007/63)

159. The inquiry into the loss suffered by the Commission of approximately \$1.845M due to financial irregularities that were perpetrated during the year 2004 has not yet been finalised, by the Police. In this regard, the Commission has submitted a loss report to the Finance Secretary on the matter.

Commission's Response: The Head of Budget Agency had indicated that "contact was made with the Commissioner of Police and his response dated 19 May, 2009 advised that the matter is receiving attention."

Recommendation: The Audit Office recommends that the Commission continue to follow up with the Commissioner of Police with a view to obtaining a report on his findings for forwarding to the Finance Secretary when received. (2007/64)

160. In 2006, a sum of \$9.5M was requisitioned to enable the rental of Polling Stations for the general elections and the related expenditure was charged to the Appropriation Account under Rental of Buildings. However, an examination revealed that the Commission could not account for a sum of \$3.815M. The Head of Budget Agency had at that time indicated that the sum was utilised to pay polling day staff, but did not provide documentation. Subsequently, during the 2007 inspection, pay sheets purporting to represent the sum were made available. An examination of these sheets revealed that:

- (a) there were no authorities to validate the names and amounts listed as paid. In addition, the payments had not been prepared, examined and authorised by officials of the Central Accounting Unit at GECOM, but rather by a Logistics Manager, without such authority;
- (b) the payroll was in excess of the required sum and was not reconciled nor its authenticity certified by GECOM;
- (c) there was no evidence that the payments were officially included in the accounting records of GECOM; and
- (d) the circumstances surrounding the payments suggests the existence of systematic weaknesses, where monies issued for particular purposes could be and have been converted to other uses, and which had resulted in the amount of \$3.815M being inappropriately charged to the category Rental of Buildings in the year 2006.

Commission's Response: The Head of Budget Agency had indicated that "sums issued to the Returning Officer of Region № 4 were on a directive from the Commission. The Returning Officer of Region № 4 requested a sum of \$9.5M in cash for the payment of rental of buildings for polling stations. However, he only submitted the vouchers pertaining to the rental of buildings for polling stations to GECOM in November, 2007 totalling \$5.685M, all of which was presented to the Auditors for scrutiny. In addition, it was explained to the Audit Officer that the Returning Officer of Region № 4 reported that he had utilised the difference of \$3.815M to pay polling day staff of which he had submitted pay sheets. The pay sheets were presented to the Auditors for scrutiny. However, it should be noted that there was little or nothing the accounting staff could have done to avoid the misallocation of the expenditure, since the Returning Officer of Region № 4 did not report to GECOM on or before the close of the fiscal year exactly how the funds were utilised. This would have allowed for the necessary journals to be prepared to correct the misallocation of expenditure, thereby having the expenditure reflected under the appropriate Head."

161. The explanations of the Head of Budget Agency have clarified the misallocation of expenditure and support the view that the utilization of the sum of \$3.815M to pay polling day staff was unauthorised. The Head did not however explain the breaches highlighted at (a) through (d).

Recommendation: The Audit Office recommends that the Commission review its accounting methodology, with a view to strengthening the controls surrounding funds allocated for elections purposes, ensuring that funds are at all times utilised for the purposes intended. (2007/65)

162. In an attempt to determine the reasons for significant pricing disparities that existed between suppliers, it was discovered that a GECOM supplier, from whom purchases totalling \$24.633M were made, could neither be located at the stated business address nor be contacted by telephone. This prompted suspicions that the supplier may not have been genuine. The Head of Budget Agency in response to the Report of the Auditor General for 2006 provided a copy of a “Certificate of Registration” in support of the authenticity of the supplier. However, checks undertaken during the current reporting period revealed that this had been falsified.

Commission’s Response: The Head of Budget Agency indicated that “this matter had been adjudicated by the National Procurement and Tender Administration Board. This Agency has made several requests to the Tender Board for access to the relevant information but was advised that the file cannot be located.”

Recommendation: The Audit Office recommends that the Elections Commission take immediate action to investigate and report accordingly on the validity of the purchases, the circumstances surrounding the disparity in pricing and the credentials of the supplier. (2007/66)

163. The following were observed in relation to the outstanding advances on the Commission’s Standing Imprest of \$50M, which was issued by the Accountant General:-

- It is a requirement for advances to be cleared immediately on the completion of the related official business. However, at time of the inspection on 23 October 2008 there were 52 outstanding advances totalling \$20.395M. Of that number, there were 8 advances valued at \$1.312M, which should have been cleared between the years 2006 to 2007.
- There was an issue where a senior management official had uplifted an advance of \$500,000 on 8 June 2006 for the sole purpose of offsetting elections expenses. However, after the 9 September 2006 fire, that ravaged the GECOM office building at High and Cowan Streets, the Official claimed that the sum was stolen from his desk drawer during the fire related confusion. The Head of Budget Agency was advised at that time that storing cash in a desk drawer was irresponsible, more so, since it was required that Government’s cash be secured in the Office’s safe. It should be noted that to date a proper investigation has not been carried out and the advance remains outstanding, under the pretext “monies destroyed in fire”.
- Two advances totalling \$548,000 remained outstanding from the sum reported in 2006, although the persons concerned were still in the employ of the Commission.

Commission’s Response: The Head of Budget Agency acknowledged the outstanding advances and indicated that “6 of the advances from the 8 mentioned in the audit report totalling \$1.171M remained as outstanding for the following reasons:

Year	Name	Amount \$	Reasons
2006	L. Stephens	48,000	Original supporting documentation of the payment cannot be located.
2006	C. Benn	500,000	Money was reported stolen after the fire on 9 th September, 2006.
2007	E. Peters	47,000	Original supporting documentation of the payment cannot be located.
2007	B. Persaud	392,000	No vouchers submitted to clear advance. No longer employee of GECOM.
2007	I. Sattaur	173,800	No vouchers submitted to clear advance. No longer employee of GECOM.
2007	B. Thomas	10,000	No vouchers submitted to clear advance. No longer employee of GECOM.

In relation to the \$500,000 advance outstanding against Mr. C. Benn, he was advised by way of letter from the Chief Security Officer to report this matter to the Police. The Finance Secretary was also informed of the loss of money. Moreover, in the case of Mr. Imdaad Sattaur, the Accounting Officer did take steps to recover the advance. However, the Commission intervened and directed that the salary of Mr. Sattaur be released forthwith.”

Recommendation: The Audit Office recommends that the Commission take appropriate action to conform to the Regulations as they relate to issuing and clearing advances, while taking immediate steps to recover outstanding amounts. (2007/67)

Current year matters, with recommendations for improvement in the existing system

164. The following additional deficiencies were observed during an examination of the GECOM Standing Imprest:-

- The recovery of 11 Imprest advances totalling \$4.329M have become doubtful, since the officers to whom these were entrusted had had their services severed during the years 2007 to 2008.
- There were 27 instances where officers were given new advances, even though they had failed to clear previous advances. The following are examples:-

Date	Designation	Amount \$
8 June 2006 3 August 2007	Senior Management Official	500,000 129,304
Total		629,304
22 November 2007 10 March 2008	Registration Official (1)	392,000 570,000
Total		962,000
4 January 2008 27 May 2008	Registration Official (2)	718,868 1,466,600
Total		2,185,468
6 February 2008 15 April 2008	Registration Official (3)	1,277,000 1,465,000
Total		2,742,000
19 December 2007 25 July 2008 26 September 2008	Expeditior	11,672 40,000 60,000
Total		111,672

- Contrary to existing Regulations, there was an entrenched practice where a number of officers were allowed to clear advances in a “piecemeal” manner over protracted periods of time. At the time of the inspection, there were 15 such advances, where balances totalling \$3.161M were still outstanding.
- The composition of the \$50M Imprest was not fully accounted for by the Imprest Holder, since there was a failure to provide vouchers and/or other documentation to support amounts totalling \$3.705M, which was listed in the cash book as “outstanding recoupment”.

Commission’s Response: The Head of Budget Agency indicated that he agreed “with comments, however, as it relates to the recommendation at (a) and (b), the following responses are submitted: (a) Action is being taken to have outstanding advances cleared. However, some of the individuals are no longer employed by GECOM. Notwithstanding this hurdle, efforts are being made to make contact with these individuals in an effort to resolve their outstanding indebtedness to GECOM. (b) GECOM endeavours to operate in keeping with established policies and procedures as it relates to the issuing of advances. GECOM is well aware of the underlining principle of issuing of advances that is to ensure that Officers with outstanding advances are not given another advance without first clearing the previous advance. However, these very principles sometimes conflict with GECOM's officers ability to complete planned activities within the stipulated time frame, which if not completed would have a disastrous effect because in most cases the provisions conflict with the statutory provisions governing the conduct of General and Local Government Elections. For example: A Registration Officer from an interior location (Mabaruma, Moruca, Mahdia, Paramakatoi, Kamarang, Lethem or Annai), who is usually given an advance to cover his/her activities for 1 month and who travels to Head

Office once per month, spends 2 days at Head Office to submit transactions, attends Meeting of Registration Officers, submits vouchers for clearing of advances and requests another advance to carry him/her for the next month. Usually when the vouchers are submitted to clear the first advance, it is discovered that queries are identified and needed to be rectified by the Registration Officer before being accepted for clearing of the advance. However, to rectify these queries, the Registration Officer would need to return to his/her respective location with the vouchers to meet with contractors. Before leaving, the Registration Officer requests another advance to cover his/her month of planned activities for the ensuing period and may return the following month with the queries answered, in addition to new vouchers to clear the present advance, which may also have queries. The question is what should be GECOM's response in such situations? (a) To strictly adhere to the established procedures for issuing of advances, would therefore mean to: (1) Refuse the Registration Officer's request for a next advance. (2) Demand that the Registration Officer return to his/her respective location to have the queries sorted out. (3) Require the Registration Officer to utilize much needed time and his/her own funds, to travel far distances to locate contractors who have provided transportation and other services and who may or may not be in the location when the Registration Officer revisits them to rectify the queries. In addition, it should be noted that the Registration Officer would have to be reimbursed his/her expenses incurred in locating the contractors/service providers. (4) Sacrifice much needed time to allow the Registration Officer to have the queries resolved, thereby having GECOM fall short of its commitment of meeting statutory deadlines which may have disastrous effects on its ability to complete tasks as scheduled. (b) To deviate from established procedures for issuing of advances, would alternatively mean to: Accede to the Registration Officer's request for an additional advance and approving the advance knowing fully well that the Officer has an outstanding advance against him/her name. Allow the Registration Officer to return to his/her respective location to have the queries sorted out. Request the Registration Officer to simultaneously utilize limited time and financial resources to carry out planned activities and also to locate those contractors and service providers who had provided transportation and other services to resolve queries. It should be noted that those very contractors might be the ones who may be required in future to provide the very service again. In addition, this would be more cost effective for GECOM, and allow GECOM to meet its statutory deadline for the completion of approved tasks.”

Recommendation: The Audit Office recommends that the Commission take immediate steps to (a) investigate and report on the circumstances that gave rise to the failure to recover advances from the persons, whose services had been terminated; (b) correct departures from existing regulations; (c) properly account for deficiencies in its Standing Imprest; and (d) provide training to persons managing and disbursing Government funds, so as to improve knowledge as to the financial requirements for establishing the propriety of transactions and the clearing of advances. (2007/68)

165. An examination of the 2007 National Insurance Scheme (NIS) contribution schedules revealed 12 instances where employees were without NIS numbers. This indicates that these employees may not have been registered with the Scheme.

Commission's Response: The Head of Budget Agency indicated that he agreed with the comments. He further explained that "measures will be instituted to avoid a recurrence in the future. However, it should be noted that of the list of persons identified . . . as having no NIS numbers quoted on the schedules, it was found that the schedule that was examined by the Auditor was the duplicate copy and that even though no NIS number existed, the original of the NIS contribution schedule was updated with the Date of Birth of those employees. The reasons for the employee being without NIS numbers are as follows: (1) It was discovered that some employees had 2 different NIS numbers; (2) Employee's applications were forwarded to the NIS; however, no NIS number was forwarded to GECOM in response; and (3) some of the persons . . . are over 60 years old and refused to forward their NIS numbers to GECOM, despite repeated attempts to have them do so. It should also be noted that all of the employees . . . have since received their NIS cards and have forwarded the NIS numbers to GECOM. In addition, NIS has also resolved the situations where employees had 2 NIS numbers."

Recommendation: The Audit Office recommends that the Commission institute measures to ensure that employees NIS numbers are obtained at the time of employment and placed on schedules and if unavailable, prompt action must be taken to register them, since failure in this regard would have consequences for employees' benefits. (2007/69)

166. In relation to payments made by the Commission, 34 vouchers totalling \$10.368M were not produced for audit examination. As a result, the nature of the related transactions could not be determined, in addition to whether value was received for the sum expended.

Commission's Response: The Head of Budget Agency agree with the comments and indicated that "measures will be instituted to locate the missing vouchers and submit them for audit examination."

Recommendation: The Audit Office recommends that the Commission institute measures to ensure that vouchers are kept in a secure and controlled environment where they are properly accounted for until the expiration of the retention period, while making special efforts to locate and submit the missing vouchers for audit examination. (2007/70)

167. In relation to the observation of overstocking of the Stores, it was discerned that:

- both the Kingston and Coldingen Stores were stocked with large quantities of pharmaceuticals, which were all expired;
- more than 878 print cartridges and toners, which cost \$3.855M, had also expired. In addition, some of these had become obsolete as they were no longer in use;

- a stock of 268 cartons of Polaroid film with an estimated market value of \$30.485M was on hand during the first quarter 2007. Recognising that the stock was due to expire on 30 April 2007, the Commission entered into an agreement, where by a local firm would utilise and replace the stock at a later date. The contract was to be reviewed on 30 April 2007, but this was apparently not done. Nonetheless, on 13 September 2007 94 cartons with an estimated value of \$10.693M were declared spoilt by the other party to the agreement and were returned to the Commission. To date, the difference of 174 cartons valued at \$19.792M were still outstanding. There were also 1,200 expired model 669 Polaroid films that cost \$5.460M;
- in addition to 562 “D” size batteries, which had suffered water soak damage, there were 1,787 similar size expired batteries at various stages of acid leak and/or corrosion. The combined cost of these batteries was \$528,525;
- there were also two 13 plate dry cell batteries, in addition forty-three 17 plate and eighty-six 29 plate batteries that had been certified as unusable. These batteries had a collective value of \$3.758M;
- air fresheners and Baygon in respective quantities of 2,024 and 1,086 aerosol cans had expired since June 2007. The Air fresheners had cost \$1.063M, while the Baygon was valued at \$933,960; and
- there were in excess of 3,000 cell phones in stock, but these were kept under questionable security arrangements.

Commission’s Response: The Head of Budget Agency indicated that he agreed “with the comments. The expired pharmaceuticals would have to be kept in stock until the procedure for their disposal is completed. The print cartridges and toners are still being used, even though the expiry date has passed. The damaged batteries, air fresheners and Baygon are to be included on the list of unserviceable items being compiled by the Board of Survey. The Cellular telephones were packaged and stored in sealed cartons in the Stores. The security of the Stores is considered adequate. The Commission at its 253rd Statutory Meeting on 2nd June, 2009 directed the Accounting Officer to write ACME General Store requesting outstanding payments for films supplied via Agreement dated 11th April, 2007”

Recommendation: The Audit Office recommends that the Commission re-evaluate its operations, with a view to institutionalising better control over the ordering and management of election stock, so as to minimise, if not eliminate, waste due to managerial extravagance. (2007/71)

Capital Expenditure

Prior year matters, which have not been resolved

168. Eleven digital cameras were reported stolen from the Elections Commission Stores in 2005. This matter is still engaging the attention of the Commissioner of Police and as such the loss report prepared and submitted to the Finance Secretary has not been adequately finalised.

Commission's Response: The Head of Budget Agency indicated that "GECOM is awaiting a Police Report on this matter."

Recommendation: The Audit Office recommends that the Commission continue to follow-up the matter with the Commissioner of Police in order to ascertain closure. (2007/72)

169. In 2006, the Commission expended \$4.080M for the acquisition of 12 metal containers, but had only received 9 of the required amount. Following the report of the Auditor General for that year, the remaining containers were received. However, investigations revealed that 1 of the outstanding containers was delivered damaged and its replacement is awaiting Customs clearance at a wharf since October 2008. As it relates to the containers on hand, these were found to be in various stages of decay, since appropriate measures were not taken to protect them from the vagaries of the weather.

Commission's Response: The Head of Budget Agency acknowledged that the replacement container is on the wharf since 2 October 2008 pending removal by special equipment, which is out of order for a long time.

170. The rehabilitation of the boathouse at Soesdyke was undertaken during 2006. In this regard, an overpayment of \$199,200 was computed as a result of shortages on the measured works. Following the recommendation of the Audit Office to effect recovery of the overpaid sum, the Head of Budget Agency secured the services of a consulting engineer and had the works re-examined. This was done in the absence of qualified personnel from the Audit Office. Notwithstanding this, the overpayment is still outstanding and the report of the consulting engineer is still to be made available. The Commission is also to produce the works file with all supporting documentation and final account.

Commission's Response: The Head of Budget Agency indicated that "the Consulting Engineers for this project have submitted documentation dated 29th October, 2008 confirming the variation of works completed."

171. The report of the Commission's consulting engineer indicated the following:-

- (a) An addition error of \$224,000 was identified in the tender total for the Boat House and this was paid;
- (b) The overpayment of \$199,200 as stated in the Audit Office report was correct; and

- (c) Variation works with an estimated value of \$240,600 were completed, but no payment was made. These works included a walk way and septic tank with respective estimated values of \$105,600 and \$135,000.

172. It should be noted that the Audit Office was not invited as an observer during the inspection undertaken by the consulting engineer nor was evidence provided in support of the variations mentioned. As such, the findings of the consulting engineer, that would appear to zero out the effect of the overpayment, could not be validated.

Recommendation: The Audit Office recommends that the Commission produce all relevant documentation, in order that this matter could be brought to closure. (2007/73)

Current year matters, with recommendations for improvement in the existing system

Subhead 25010 – Guyana Elections Commission

173. The National Procurement and Tender Administration Board (NPTAB) awarded the works for the security fence around GECOM Head Office in the sum of \$6,576,545. In this regard, the NPTAB file on the award, contract document and vouchers in support of payments were not presented for audit scrutiny. It was however discerned that the contractor was paid in full, although a physical verification exercise based on construction revealed that the height of the block wall was 8 inches shorter than required. In a related matter, the contract documents for the completion of a perimeter fence at GECOM Office Compound, Lethem, was not provided, but re-measurements done on site revealed overpayments totalling \$235,261. A contract for the office building at Fort Wellington, where works valued at \$7.589M were awarded by the NPTAB was also not presented.

Commission's Response: The Head of Budget Agency indicated that he agreed "with comments. However, it should be noted that the contract was awarded by NPTAB and that all relevant documentation such as the contractor's submission of his price bills of quantity is with that entity. Therefore, the Audit Office needs to request the information from the NPTAB. In addition, it should be noted that the only payment that was made to the contractor in 2007 was the sum of \$149,567 representing the retention on the contract. It should also be noted that this is a 2005 contract and the audit in 2005 and 2006 were completed without any reference being made to the absence of relevant documents."

Recommendation: The Audit Office recommends that the Commission take appropriate action to recover and present the vouchers, contract documents, including works file with all supporting documentation and final account, while following up with the NPTAB on the missing Tender Board file. (2007/74)

AGENCY 13 & DIVISION 527
MINISTRY OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT

Current Expenditure

Current year matters, with recommendations for improvement in the existing system

174. There were unauthorised credit purchases of fuel totalling approximately \$3.998M from GUYOIL.

Ministry's Response: The Head of Budget Agency acknowledge this finding and indicated that the necessary measures would be put in place to correct this practice.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit. (2007/75)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

Subhead 19007 – Project Development & Assistance

175. The sum of \$290M was voted for capital subvention to municipalities and local community councils and community road maintenance. As at 31 December 2007, amounts totalling \$283.661M were granted to 65 Neighbourhood Democratic Councils (NDCs) and 6 municipalities. In this regard, the Municipal and District Councils Act, Chapter 28:01 of the Laws of Guyana, requires the accounts of Municipal and District Councils to be made up yearly, not later than 4 months after the end of the financial year to which they relate, and for those accounts to be audited by me as soon as practicable. Despite this legal requirement, the majority of the Municipal and District Councils have been found in violation. There were also 29 that were never audited since their establishment. Shown below is the status of audits in respect of the 6 municipalities at the time of reporting. The financial statements for New Amsterdam and Linden Town Councils were returned because of incomplete submissions.

Name of Entity	Year Last Audited	Remarks on financial statements
Georgetown City Council	2004	Submissions for 2005 - 2008
New Amsterdam Town Council	1996	Incomplete submissions for 1997 - 2008
Linden Town Council	1984	Incomplete submissions for 1985 - 2008
Anna Regina Town Council	1999	Submissions for 2000 - 2007
Rose Hall Town Council	1998	“ “ 1999 - 2008
Corriverton Town Council	2001	“ “ 2002 - 2008

Ministry's Response: The Head of Budget Agency acknowledge the breaches and violation of the Municipal and District Councils Act as it relates to non-compliance and submission of the annual financial statements but noted that there is significant improvement by the Municipalities as compared to previous years. In addition, he indicated that corrective measures have been taken in deploying 2 officers to Linden and New Amsterdam Municipalities respectively. It is mandatory that these financial statements be completed and submitted at the earliest to the Audit Office.

Recommendation: The Audit Office recommends that the Head of Budget Agency take appropriate measures to ensure that there is compliance with the requirements of the Municipal and District Councils Act. (2007/76)

AGENCY 16 & DIVISION 551
MINISTRY OF AMERINDIAN AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

176. For the year 2007, Office Materials & Supplies totalling \$2.388M and vehicle spares valued at \$294,449 were not brought to account in the Stores records. Similarly in the preceding year, related acquisitions were not brought to account in the Stores.

Ministry's Response: The Head of Budget Agency explained that systems have been instituted to ensure all items are entered into the Stores records.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to conform to the requirements of the Stores Regulations, as it relates to the accounting for items of stock. (2007/77)

177. Amounts totalling \$6.383M were expended on the purchase of Fuel and Lubricants. An examination of the related transactions revealed instances where fuel was also uplifted from the supplier in containers. In this regard, fuel requisition slips were not utilised, although the instituted system required their use. This is an indication that the fuel purchases may not have had proper authorisation. Further, contrary to the established cash based method of procurement, the Ministry obtained a credit facility to facilitate purchases of fuel from a local supplier. In addition, the balances on the facility were not reconciled with statements provided by the supplier. Similar occurrences were noted in 2006 following purchases of fuel valued at \$4.147M.

Ministry's Response: The Head of Budget Agency explained that measures have been taken to institute a cash base system for the procurement of fuel.

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit, while introducing measures to maintain strict control over fuel acquisitions. (2007/78)

178. One of the Ministry's vehicles required considerably high maintenance costs. Such costs amounted to \$622,740 for the period reviewed. For the preceding period, there were two vehicles, with maintenance costs amounting to \$1.123M.

Ministry's Response: The Head of Budget Agency explained that the high maintenance costs were associated with interior visits. However, measures have been implemented to ensure vehicle maintenance costs are properly monitored.

Recommendation: The Audit Office recommends that the Ministry put adequate systems in place to monitor and control maintenance costs for its fleet of vehicles. (2007/79)

179. The Ministry expended \$5.479M on security services, but failed to seek appropriate approval in keeping with the requirements of the Procurement Act to award a new contract for security services. A similar observation was made in 2006.

Ministry's Response: The Head of Budget Agency explained that the Ministry has completed the regularisation of security services, advertisements were placed in the national media and a contract was awarded with effect from 2009.

Recommendation: The Audit Office recommends that the Ministry follow the procedures enshrined in the Procurement Act. (2007/80)

Current year matters, with recommendations for improvement in the existing system

180. An examination of the telephone and electricity registers revealed that each suffered from errors of omission amounting to \$1.834M and \$5.758M, respectively. In relation to water charges, the Ministry failed to maintain a register that would establish a basis for recheck and reconciliation with the supplier.

Ministry's Response: The Head of Budget Agency explained that measures were put in place to ensure that all the registers were properly maintained with supervisor check.

Recommendation: The Audit Office recommends that all registers for the various utilities be properly maintained and adequate supervision be exercised to provide a basis for completeness and accuracy. (2007/81)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

181. An unspent balance of \$49,300 existed on Inter/Intra Departmental Allocation Warrants (IDAW) with a total value of \$1.833M issued in respect of Water Transport. As the Ministry did not affect any adjustments in relation to the unexpended amount, it is therefore clear that the Appropriation Account was overstated. In the case of Land Transport, financial returns were not received to confirm expenditure recorded as \$11.5M, based on an IDAW issued to the Office of the President.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to ensure that recipients of IDAWs produce financial returns on a monthly basis, so as to facilitate the timely recording of expenditure and necessary adjustments. (2007/82)

Subhead 1400100 – Amerindian Development Fund

182. There was no evidence to indicate that there was adherence to Tender Board procedures in relation to the awards for construction of twenty-one Amerindian Village Offices, such as, Crash Water, Toka, Surama, Karasabai, etc., for which a sum of \$21M was expended.

Ministry's Response: The Head of Budget Agency explained that the Village Councils were each given grants of \$1M to construct the offices and this was done in adherence to the Procurement Act, utilising the community participation method. He did not however provide the related evidence.

AGENCY 21 & DIVISIONS 508, 509, 510 & 512
MINISTRY OF AGRICULTURE

Current Expenditure

Prior year matters, which have not been resolved

183. An examination of the record of contributors to the National Insurance Scheme revealed 14 instances where employees were without NIS numbers, clearly indicating that these employees were not registered with the Scheme. A similar observation was made in 2006.

Ministry's Response: The Head of Budget Agency explained that “in 2008 the Ministry implemented a system where at no time an employee can be inputted into the payroll unless an NIS number is presented. Hence all employees who are paid are registered with the NIS and these records are available for verification.”

184. Notwithstanding the response from the Head of Budget Agency, an examination of the evidence provided revealed that there were 7 persons, who had had to be assigned temporary numbers, while the another 7 were without numbers. Six of these resigned and the other is now deceased.

Recommendation: The Audit Office recommends that the Ministry's Administration conduct the registration of its employees at the time of employment rather than at a later date, since registration with the NIS has implications for social security and other benefits. (2007/83)

185. Contrary to circularised instructions, which required that historical records be kept for each vehicle to record the cost of maintenance, such records were not maintained. In the circumstances, there was no basis of evaluating whether the vehicles and equipment under the Ministry's control were operating efficiently or economically. This matter was reported on in previous years, but is still to be remedied.

Ministry's Response: The Head of Budget Agency indicated that "actions have been taken to maintain historical records of the Ministry's fleet of vehicles. So far fifteen vehicle files are up to date with respect to maintenance and servicing cost while work is being done to update the others. The updated files are available for inspection."

Recommendation: The Audit Office recommends that the Ministry institute measures to comply fully with requirement for maintaining historical records and to ensure that these are updated in a timely manner with all relevant information. (2007/84)

186. Maintenance costs for a sample of 6 vehicles under the Ministry's control spiraled to an average of \$477,603 for the period under review, when compared to the 2006 average of \$302,281. There was also no indication that corrective measures were put in place to lower the maintenance costs of these vehicles.

Ministry's Response: The Head of Budget Agency explained that "while the cost of maintenance of the vehicles is stated as being excessive, the age of the vehicles along with the high volume of work they are required to do have to be taken into consideration.

Most of the vehicles are very old; hence the cost of maintaining them would be higher. Requests to purchase new vehicles have not been granted by the Ministry of Finance. As such the use of the current fleet has to be persisted with. An assessment of the condition of the Ministry's fleet of vehicles was done in 2006. From this assessment, it was determined that five vehicles should be disposed. These vehicles were advertised for sale by tender. Steps have also been taken to rehabilitate other vehicles.

We do, however, believe that the average cost for maintenance in the sample used is not excessive. It should be highlighted that most of the vehicles are 4 x 4 which are used in unfriendly terrain and which results in greater wear and tear. Increased costs of spare parts and services for the vehicles have also contributed in making the cost for maintenance appears excessive. It should be noted that goods and services were procured at market rate."

Recommendation: The Audit Office recommends that the Ministry institute measures to strengthen its managerial controls over maintenance costs, with a view to minimising these costs. (2007/85)

187. Registers in support of the Ministry's electricity, water and telephone charges under some of its operational programmes were either not produced or were not updated with relevant information. As a result of these circumstances, the completeness and accuracy of the sums expended could not be properly assessed. Similar observations were made in the preceding financial period.

Ministry's Response: The Head of Budget Agency indicated that registers "for all programmes were kept; however it is acceptable that sometimes it is not up to date. Action was taken to update the registers and they are available for inspection."

188. Following the response of the Head of Budget Agency the registers were again requested, but an examination revealed that the information was in respect of the year 2008.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the registers are fully updated and balanced to provide a basis for reconciliation with related suppliers. (2007/86)

189. The Ministry's old main bank account № 938 became non-operational in May 1996, but still reflected an overdraft of \$6.597M as at 31 December 2007. The requests to the Finance Secretary for the closure of the account yielded no results to date.

Ministry's Response: The Head of Budget Agency explained that "a letter was sent to the Finance Secretary on July 24, 2008 respectfully seeking the Finance Secretary's guidance in indicating to us what should comprise the key elements of a 'Comprehensive Report'.

To-date no response has been received. However, a report was prepared, which in our view represents a Comprehensive Report, and sent to the office of the Finance Secretary. A copy of this report is available for scrutiny.

A follow-up letter was sent to the Finance Secretary on September 25, 2008 inquiring about the status on this matter. To-date no response has been received. We stand ready to work with the Ministry of Finance on the way forward."

Recommendation: The Audit Office recommends that the Head of Budget Agency seek audience with the Finance Secretary with a view to ventilating and bringing closure to the matter. (2007/87)

190. The Ministry continued to expend amounts voted as subvention and capital provision for the National Drainage and Irrigation Authority (NDIA). During the current reporting period amounts totalling \$54.806M was expended on these provisions, with an amount of \$34.490M being used from the current provision. The NDIA is a separate and legal entity created by Act 8 of 2004, is required to maintain its own accounting records and is subject to separate reporting and audit. It therefore follows it should have been in receipt of the subventions appropriated by Parliament. This situation resulted in a failure to have related financial statements prepared and submitted for audit. A similar situation existed in 2006, where the Ministry expended the NDIA allocations.

Ministry's Response: The Head of Budget Agency explained that "NDIA is currently building its capacity. As soon as they have adequate capacity the Board of Directors will so advise the Ministries of Agriculture and Finance."

Recommendation: The Audit Office recommends that the Ministry take appropriate action to hand over all subventions to the National Drainage and Irrigation Authority so that it could properly assume its responsibilities for proper accountability as enshrined under its governing legislation. (2007/88)

191. In a related matter, the Ministry utilised the current provisions of the NDIA to acquire fixed assets valued at \$5.620M, such as, adding machines, water pumps and pipes, dispenser and executive chairs. This should have been procured with funds provided under the agency's provision. This matter was ventilated in the 2006 report, where the Ministry had similarly utilised amounts totalling \$1.757M to acquire an outboard engine, aluminium boat, photocopying machine, air conditioning unit and executive desk.

Ministry's Response: The Head of Budget Agency explained that "these fixed assets were purchased from the Current Expenditure allocation as they were replacement to those which were unserviceable."

Recommendation: The Audit Office recommends that the Ministry utilise the available facility where virements of current provisions could be sought to improve any deficiencies under its capital provisions. (2007/89)

192. The Ministry is yet to produce a master inventory of its assets, which the stores regulations require to be in place. This prompted suspicions that this record was not maintained. In the circumstances, it could not be determined whether the assets procured to date were inventoried.

Ministry's Response: The Head of Budget Agency explained that "Individual Departmental Inventories are maintained and are available to the Auditors for verification. However, after seeking some guidance from the Auditor General on the specific format for the Master Inventory, the Ministry of Agriculture is currently preparing same. The master inventory is a derived document and verification of inventory can be obtained from available documentation in the Ministry of Agriculture."

193. The Audit Office wishes to point out that the master inventory is a requirement of stores regulations, prepared using information on vouchers and other sources, such as, internal stores requisitions, inventory marking systems, accounting policies, rerouting and transfer databases and verification exercises. The presence of sectional inventories (also required by stores regulations) and/or other information to be garnered from other sources does not invalidate the need to prepare and maintain a master inventory that would give a timely and up to date position of the Ministry's assets.

Recommendation: The Audit Office recommends that the Ministry do all that is necessary to compile a master inventory of its assets, in keeping with the requirements of the stores regulations. (2007/90)

Current year matters, with recommendations for improvement in the existing system

194. Of the 31 serviceable vehicles requiring log books, partial submissions were only made for 23 vehicles. In the absence of a complete set of logs for each vehicle, it could not be determined whether all journeys undertaken were properly authorised and whether effective control was exercised over the vehicles.

Ministry's Response: The Head of Budget Agency indicated that “apart from the 9 logbooks which were checked, there are 16 others available that were inadvertently left out of the package submitted. These logbooks will be forwarded to the Auditor General's office for scrutiny.”

195. Following the response the Ministry was able to make partial submissions of log books in respect of a total of 23 vehicles, as stated above. It was noted that the Ministry had a total of 38 vehicles and of this amount 7 were said to be unserviceable in 2007. However, evidence of this was not provided.

Recommendation: The Audit Office recommends that the Ministry arrange for the log books of vehicles and/or equipment to be closed off at the end of each year and stored to facilitate audit examination. (2007/91)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 13013 – Emergency Response Programme

196. Physical verification exercises undertaken in 2005 revealed that there were overpayments totalling \$6.973M in relation to the excavation/rehabilitation of drains between Strathspey to Foulis, Lima to Mahaica Market and in Golden Grove and the Nabaclis Middlewalk Township. However, the overpayments have not yet been recovered.

Ministry's Response: The Head of Budget Agency indicated that “these works were re-inspected in August 2007 by NDIA and the Auditor General's Office, and the full scope of Works were identified and verified to the Auditor General's representative. NDIA wishes to re-emphasise that there is no overpayment on these works.”

197. The Audit Office however refutes this claim, since the revisit did not provide new structural or documentary evidence to change the circumstance of the originally reported findings.

Recommendation: The Audit Office recommends that the Ministry take immediate steps to recover the amounts overpaid and strengthen its managerial controls to avoid recurrences of this nature. (2007/92)

Subhead 13015 – Purchase of Equipment

198. In relation to the purchase of equipment for drainage works, a contract valued at \$18.635M was awarded in 2005 to enable the procurement and related services by a foreign firm, but no documentary evidence was provided since that year to support payments to the contractor. As a result, it could not be determined whether value was received for the sum expended.

Ministry's Response: The Head of Budget Agency indicated that “this relates to the Italian Loan. Clarification was sought and received from the Audit Office in relation to the item as stated in the report, and what exactly was required.

199. The Audit Office confirmed that it is in receipt of a copy of the AGMIN procurement contract, excluding the details of expenditure under the contract, which is overseen by the Ministry of Finance. A status report from the Ministry of Finance was obtained and provided to the Audit Office.

200. Notwithstanding, copies of the contract and the report are available at the Ministry of Agriculture for inspection.”

Recommendation: The Audit Office recommends that the Ministry do all that is necessary to obtain and submit the relevant payment documentation. (2007/93)

Current year recommendations for improvement in the existing system

Subhead 13016 – National Drainage and Irrigation Authority

201. The basis on which the National Procurement and Tender Administration Board (NPTAB) awarded works in the sum of \$13.592M for construction of a culvert at Vryheid, East Bank Berbice could not be determined, since relevant documentation was not available in its file. As a result, compliance with the various prescriptions of the Procurement Act could not be determined.

Ministry's Response: The Head of Budget Agency indicated that the responsibility to maintain such records was that of the NPTAB.

Recommendation: The Audit Office recommends that the Ministry take steps to obtain and retain copies of documentation supporting its compliance with the Procurement Act, whether such compliance requires measures by entities operating outside of Ministry's control. (2007/94)

202. Two Inter/Intra Department Allocation Warrants (IDAWs) were issued by the Ministry to Region № 4 – Demerara/Mahaica for funds totalling \$9.950M to effect the cleaning of trenches. Of this sum, amounts totalling \$3.550M were expended, while the difference of \$6.4M was refunded to the Ministry in January 2008 for payment to the Consolidated Fund. However, the Appropriation Account was overstated, since it indicated that the entire sum under the warrant was expended.

Ministry's Response: The Head of Budget Agency explained that “the Ministry of Agriculture has written to the Chairman of Region № 4 indicating that they have overstated the 2007 accounts by virtue of late refund. We have highlighted that this act has caused the Ministry to receive an audit query and we anticipate compliance hence forth.”

Recommendation: The Audit Office recommends that the Ministry ensure that where IDAWs are issued, monthly financial returns provided must be utilised as a basis of recording actual expenditure and thereby adjustments to Appropriation Account. (2007/95)

Subhead 17003 – National Agricultural Research Institute (NARI)

203. An examination of the records of the National Agricultural Research Institute revealed four instances where payments totalling \$1.585M were not acknowledged by payees. The following are details:-

Description	Cheque №	Amount \$'000
Fencing of livestock farms	790150489 & 790090898	1,100
Falling and burning of tree	790153099	320
600 Wallaba posts	790153314	165
Total		1,585

Ministry's Response: The Head of Budget Agency indicated that “corrective actions have been put in place to avoid a recurrence and the receipts totalling \$1.585M are available for audit verification”.

Recommendation: The Audit Office recommends that the Ministry ensure that the National Agricultural Research Institute is equipped with sufficient basic and supervisory controls to give assurances that where payments are made, these must be acknowledged. (2007/96)

Subhead 17005 – National Dairy Development Programme (NDDP)

204. The records of the NDDP revealed that amounts totalling \$6.622M were expended, instead of the sum of \$7M reported in the Appropriation Account. The account was therefore overstated by \$0.378M.

Ministry's Response: The Head of Budget Agency indicated that he had “no comment.”

Recommendation: The Audit Office recommends that the Ministry ensure that all appropriate adjustments are made to the Appropriation Account, in order that the correct expenditure is reported. (2007/97)

205. The following other unsatisfactory features were observed during an examination of the records supporting the expenditure under the capital programme:-

- (a) There was no evidence supporting issues of 2 tanks and a dispenser valued at \$447,662 that were recorded as issued to Region № 6 – East Berbice/Corentyne and the Ministry of Agriculture;

- (b) Acknowledgement receipts were not seen for the sum of \$2.056M, which was expended in respect of 4 transactions; and
- (c) There was no evidence indicating that the unspent balance of \$378,227 was refunded by NDDP for repayment to the Consolidated Fund.

Ministry's Response: The Head of Budget Agency made "comments as follows:

- (a) Corrective measures are in place to avoid a recurrence and the items are now signed for by the relevant officers.
- (b) A request has been forwarded to the supplier for the receipt of the purchases totalling \$2.056M as the payment was done through a commercial Bank (Demerara Bank Ltd.) with an overseas supplier. A copy of the transmittal letter from Demerara Bank is available for scrutiny.
- (c) Arrangements are being made to effect the repayment of \$314,417 (via BOG cheque № 02-924699) to the Ministry of Agriculture."

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that NDDP (a) follow stores regulations during the issuance of items of stores; (b) obtain acknowledgements for amounts expended; and (c) refund all unexpended capital allocations for repayment to the Consolidated Fund at the end of each financial year. (2007/98)

Subhead 17007 – Extension Services

206. Items, such as, 4 computers, 1 outboard engine, 3 televisions, 4 refrigerators, 3 scanners, 1 recorder, 27 stacking chairs, 4 executive chairs, 10 water dispensers, 1 fax machine, 1 microwave, 1 suite, 1 projector and screen and 2 gas lamps, were acquired at a total cost of \$9.724M. However, these were not marked to readily identify them as Government property or included in a master inventory. In related matters, the projector and screen were not located during the verification exercise and 2 water dispensers were not in working condition.

Ministry's Response: The Head of Budget Agency commented "as follows:

- (a) Items are located in the CCLO's Secretariat and are being marked. These assets are available for verification.
- (b) The 1 projector is located in the Minister's Secretariat and the screen is located at NDIA, Ministry of Agriculture. These items were not purchased for the D & I Section, it is used for extension training which is carried out in the boardrooms of the Ministry and are available for verification.
- (c) At the time of the audit exercise, the 2 water dispensers were not in service, they were subsequently repaired and currently located in the Crops and Livestock Division Building, Head Office for verification.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure (a) the timely marking of assets acquired; (b) that a master inventory is maintained to give details of the locations of its assets, among other things; and (c) there are appropriate measures in place to guarantee that assets are restored to working order in a timely manner, so that related benefits could be derived over the estimated useful life. (2007/99)

Subhead 25013 – Project Evaluations and Equipment

207. Furniture and equipment, such as, 4 HP printers, 1 flat screen monitor, 1 stabilizer, 4 APC – 550 UPS, 1 hot and cold water dispenser, 1 computer chair, 1 digital copier, 1 Sampson processor, one 4 drawer cabinet and 1 DVD player, which were acquired at a cost of \$2.989M were also not marked to identify them as Government property nor included in a master inventory.

Ministry's Response: The Head of Budget Agency explained that “the assets which have not been marked are now being marked. The Ministry is in the process of completing the master inventory and remarking these assets. However, these assets are recorded in the inventory maintained by the Ministry of Agriculture.”

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure (a) the timely marking of assets acquired; and (b) that a master inventory is maintained as prescribed by stores regulations. (2007/100)

Subhead 33009 – Rice Competitive Programme

208. The sum of \$740.404M was expended on the administration of the Rice Competitive Programme, including the rehabilitation of pump station at Dawa, management of water works and the construction of double door sluice at Golden Fleece and Westbury, Essequibo. However, even though a statement of expenditure was presented, other documentation, such as, project performance reports and results of administrative reviews, including the finding of the project's auditors, were not provided. As such, a proper assessment could not be made of the project's operations for the period.

Ministry's Response: The Head of Budget Agency indicated that “the Project Management Unit (PMU) is not responsible for the management and disbursement of funds relating to the Technical Assistance Support or Water Management Works, since these were done via direct payments from the European Commission (EC) to the contractors, hence, payment vouchers etc. cannot be presented for these payments.

209. However, the PMU is in possession of all the signed contracts and interim certificates as it relates to Water Management Works and also all records relating to the expenditures (already audited by the EC). It should be noted that the EC arranges for the audit of payments emanating from its office.”

Recommendation: The Audit Office recommends that Ministry’s Administration take the necessary steps to ensure that copies of all expenditure documents are retained for audit scrutiny. (2007/101)

AGENCY 23 & DIVISION 529
MINISTRY OF TOURISM, COMMERCE AND INDUSTRY

Current Expenditure

Prior year matters, which have not been resolved

210. The Ministry continued to purchase items of a capital nature from its current allocations. During the period reviewed, amounts totalling \$423,845 were expended on the purchase of equipment such as, stabilizer, fire extinguishers, camera, ladder and filing cabinets. In the preceding year, similar breaches were observed, where office furniture and equipment were purchased from current provisions.

Recommendation: The Audit Office recommends that the Ministry utilise the available facility where virements of current provisions could be sought to improve any deficiencies under its capital provisions. (2007/102)

Current year matters, with recommendations for improvement in the existing system

211. Log books were not presented for one of four vehicles under the control of the Ministry. In the circumstances, it could not be ascertained whether the journeys undertaken during the reporting period were properly authorised.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that log books are maintained for all vehicles requiring such records and that these be secured for managerial review and audit. (2007/103)

Capital Expenditure

212. The Ministry expended \$27.125M on the acquisition of assets for its offices and the Guyana International Conference Centre. However, stores accounting procedures were not followed as there was a noted failure to record them on inventory and to have them marked to readily identify them as Government property.

Ministry’s Response: The Head of Budget Agency indicated that immediate action was taken to have the items inventoried and marked.

213. The Audit Office undertook a validation exercise subsequent to the receipt of the comment of the Head of Budget Agency and found that the state of affairs remained unchanged.

Recommendation: The Audit Office recommends that the Ministry strictly adhere to the requirements of the Stores Regulations, as they relate to the maintenance of inventories and marking of Government property. (2007/104)

Subhead 25066 – Equipment

214. The sum of \$5.4M was expended on a generator for use by the Ministry. However, at the time of reporting in May 2009, the generator was still to be delivered.

Ministry's Response: The Head of Budget Agency explained that delivery of the generator was dependent on the construction of a shed for it to be safely housed and secured.

Recommendation: The Audit Office recommends that the Ministry consider all its requirements during the planning for its development in order to avoid such protracted time lag between payment and delivery of assets. (2007/105)

Subhead 45015 – Industrial Development

215. The Ministry undertook the rehabilitation of the bridge at Belvedere Industrial Estate at a cost of \$544,900 without approval for a change in programme to include the works.

Ministry's Response: The Head of Budget Agency explained that the work was urgent, unforeseen and necessary in order to repair damaged culverts to avoid flood in the area and “at the time a change of programme could not be done before the works was carried out.”

Recommendation: The Audit Office recommends that the Ministry take appropriate action to obtain oral approval to undertake emergency works, following this arrangement with the necessary documentation to obtain the required approval in writing. (2007/106)

AGENCY 31 & DIVISION 507
MINISTRY OF PUBLIC WORKS AND COMMUNICATION

Current Expenditure

Prior year matters, which have not been resolved

216. Cheque ordered vouchers are required to be cleared within sixteen days after their issue through the submission of bills, receipts and other supporting documents. However, the Ministry failed to adhere to this requirement, since to date three such vouchers valued at \$12.672M for the year 2006 were outstanding. In the absence of these vouchers with related bills, receipts and other supporting documents, it could not be determined whether value was received for the sums expended.

Ministry's Response: The Head of Budget Agency indicated that the Ministry was making efforts to locate the outstanding vouchers. He also said that the "matter of clearing cheque orders within the 16 days period was raised at a previous Public Accounts Committee Meeting and the Ministry was requested to provide a proposal why the 16 days should be extended. This was submitted to the Public Accounts Committee on 18.10.2007."

Recommendation: The Audit Office recommends that the Ministry take immediate action to ensure that all cheque orders are cleared in keeping with circularised instructions. (2007/107)

217. Up to the time of reporting, there were 3 payment vouchers totalling \$1.795M for the year 2007 that were not presented for audit examination, despite repeated requests. The failure to present the vouchers inhibited the determination of the propriety of these payments and whether value was received for the amounts expended. A similar situation occurred in previous years and to date there are 56 vouchers totalling \$40.859M for 2006 that are still outstanding. It was however noted that the Ministry is conducting an ongoing exercise to locate these vouchers.

Ministry's Response: The Head of Budget Agency indicated that efforts are being made to locate the 56 missing vouchers totalling \$40.859M for 2006 and the three missing vouchers totalling \$1.795M for 2007.

Recommendation: The Audit Office recommends that the Ministry make a special effort to locate the vouchers and supporting documents and present them for audit examination. (2007/108)

218. The Ministry was staffed with a Mechanical Superintendent, who had 2 experienced mechanics and an apprentice under his supervision, but continued to award labour only contracts for repair and maintenance to its fleet of vehicles based on Ministerial Tender Board approval. During 2006, twenty-nine routine maintenance contracts valued at \$16.723M were awarded, when these repairs could have been undertaken by the Ministry. A similar situation was observed in 2007, where 56 routine maintenance and repairs contracts for \$12.772M were executed.

Ministry's Response: The Head of Budget Agency indicated that with effect from February 2008, vehicles were inspected by the Mechanical Superintendent.

Recommendation: The Audit Office recommends that the Ministry undertake the routine maintenance of vehicles under its control, hiring out works only that is beyond the capacity or competence of the Ministry. (2007/109)

219. In a related matter, the 2007 expenditure of \$18.660M on vehicle spares and maintenance for the reporting period, included amounts totalling \$5.888M that were reimbursed to contractors outside of the sanctity of the rules expounded in the Procurement Act. In the preceding year, analyses revealed that similar reimbursements totalled \$14.436M.

Ministry's Response: The Head of Budget Agency indicated that with effect from September 2008, contracts are prepared for both materials and labour.

Recommendation: The Audit Office recommends that the Ministry take steps to procure vehicle spares for its fleet of vehicles, so that it could tap into related economies of scale while observing the requirements of the Procurement Act. (2007/110)

Capital Expenditure

220. The Transport and Harbours Department (T&HD) continued to execute its capital works on blanket waivers of tender procedures obtained from the National Procurement and Tender Administration Board (NPTAB). As a result, capital works to be executed on vessels were not publicly advertised, and it could not be determined if the contracts were awarded at the most competitive prices or to the best responsive bidder.

Ministry's Response: The Head of Budget Agency indicated that the "Transport and Harbours Department has taken corrective action and all capital works are being advertised from 2008."

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the T&HD observe the requirements of the Procurement Act as it relates to public tendering, in order to promote transparency during the acquisition of goods and services under its capital programme. (2007/111)

221. The T&HD continued to advance the full contract sums without the completion of works and/or delivery of goods. This exposed the institution to great financial risks, should contractors fail to perform at set standards or renege on arrangements. During the reporting period the entire amounts under two contracts, which totalled \$42.770M were advanced to suppliers from the capital programme Reconditioning/Construction of Ships in June 2007 and October 2007.

Ministry's Response: The Head of Budget Agency explained that this practice ceased, as corrective action was taken in 2007.

Subhead 12005 – West Demerara/Four Lane Road

222. The construction of a four-lane highway from the Demerara Harbour Bridge to Ruimveldt went beyond its extended deadline of 9 July 2006, but liquidated damages were not deducted in keeping with the terms and conditions of the contract. Further, at the end of the defects liability period on 29 December 2006, a considerable amount of defective works had not been remedied. Explanations indicated that on July 3, 2006, another agreement was signed for an extension to the four-lane road and during negotiations the contractor agreed to waive all existing claims on contracts for Lot 1 and Lot 2, while the Government of Guyana agreed to waive claims for liquidated damages. However, the Ministry made first demand on the retention bond to the value of US\$804,000, because of the failure to correct defects and complete outstanding works. The demand was honoured by the bank and the sum paid into the Consolidated Fund in 2008. Notwithstanding this, the final account in relation to the works is still to be provided for a proper assessment of the matter.

Ministry's Response: The Head of Budget Agency undertook to submit the required information.

Subhead 14005 – Miscellaneous Roads

223. Overpayments totalling \$1.499M have not yet been recovered. The overpayments were made on 5 contracts for the construction of timber bridges in Region № 3 – West Demerara/Essequibo Islands, which were awarded by the Regional Administration based on Inter/Intra Departmental Allocation Warrants issued by the Ministry. The contracts were terminated, but the mobilisation advances remained outstanding.

Ministry's Response: The Head of Budget Agency indicated that “a response received from the Regional Administration Officer, in January 2009, it was stated that:

- (a) Mobilisation advances of \$458,620 and \$244,730 for the bridges at Zeeburg and Hague were not refunded, but quantities of piles to the value were confiscated on the termination of the contracts;
- (b) A payment of \$802,000 was retained on a contract for \$4.472M for the Zeeburg Bridge;
- (c) A payment of \$357,000 was retained on a contract for \$2.5M for Hague Bridge;
- (d) Amounts totalling \$567,000 were withheld for works done by the contractor in 2008 (the mobilisation overpayment was \$546,347); and
- (e) The contractor was written to for the repayment of \$248,987. However the contractor cannot be located”.

Recommendation: The Audit Office recommends that the Ministry follow up with the Regional Administration, Region № 3 to ensure full recovery of the overpaid amounts. (2007/112)

Subhead 14018 – Miscellaneous Roads

224. The rehabilitation of Gandhi Street, Enterprise and Enterprise Sideline Dam were to be achieved through 2 contracts for respective sums of \$7.781M and \$5.252M, awarded to the same contractor. In this regard, mobilisation advances totalling \$1.305M were disbursed on both contracts. However, the roads had had to be completed by the Ministry's Force Account Section due to the termination of the contracts. The Ministry is still to provide documentation that would explain the cessation of the contracts, and the valuation of completed works. Further, the basis of the awards could not be determined, since related tender board minutes were not provided.

Ministry's Response: The Head of Budget Agency explained that the Ministry decided to upgrade the road from chip seal level to asphaltic concrete after the mobilisation advance was paid, and the contract was terminated because of the high cost involved. With respect to the tender minutes, the volume 3 file, which contain the ministerial tender board minutes requested, is missing and efforts are being made to locate this file.

Recommendation: The Audit Office recommends that the Ministry take urgent action to locate and present all outstanding documentation on this matter. (2007/113)

Subhead 15007 – Emergency Works

225. The Ministry is still to recover the overpayment of \$1.113M on the construction of earthen embankment at Tranquility Hall/Voorzigtigheid, which was awarded in the sum of \$4.515M during 2004. Notification of the overpayment was sent to the contractor, but to date the amount has not been recovered. The matter was referred to the Attorney General’s Chambers, the National Procurement and Tender Administration Board and the Police.

Ministry’s Response: The Head of Budget Agency stated that “the Honourable Attorney General had written the contractor who responded claiming that the works were executed according to the specification and supplied certification by his Surveyor. He also claimed that the earthen embankment was exposed to overtopping from the Atlantic Ocean from the time of the construction to that of the audit. The Ministry will continue to follow up with the Attorney General’s Chambers in relation to this overpayment.”

Current year matters, with recommendations for improvement in the existing system

226. The Ministerial Tender Board was appointed in keeping with Section 22 of the Procurement Act. In this regard, the minutes neglected to account for absentee members during each sitting, resulting in a failure to determine whether these members were given notice of meetings, had made excuses or were absent without notification. Further examination of the minutes revealed that at each sitting only 3 persons were in attendance, but on every occasion at least one of these was not an appointee to the Board. In fact 160 meetings were on record, of which two appointed members were in attendance on 125 occasions, while there were 35 meetings where only one appointee was present. This observation would therefore invalidate the awards made during the period, since at no time would the Board have had a quorum or be deemed properly constituted.

Ministry’s Response: The Head of Budget Agency stated that “on 15 June, 2005, 5 members were appointed as Members of the Tender Board of the Ministry of Public Works and Communications for a period of two years with effect from 1.6.2005. On the 15 June 2007 the Chairman of the National Procurement and Tender Administration Board appointed 5 members to the Ministry's Tender Board for a period of 2 years with effect from 1.6.2007. That letter was however received in the Ministry on 13.3.2008. Copies of both letters are enclosed for your guidance.

While it is true that reasons were not stated for non attendance of members at meetings of the Board, a quorum of three including the Chairman was always present in keeping with the Procurement Act 2003.

You would note that there were changes in membership of the Board from 2007 but this could only have been implemented when the notification was received from the Chairman of the National Procurement and Tender Administration Board in March, 2008.

It should be mentioned that the Mr. W. Joseph, General Manager, Transport and Harbours Department died on 3.12.2007 and Ms Carren Bowen succeeded him. Ms. A. Reddock went on leave and was subsequently dismissed from the Public Service. She was succeeded by Ms. P. Mc Adam then Ms. O. Boyce.

In addition, whenever an incumbent member is absent on leave, his/her successor usually sit as a member of the Board. This has been the practice in the past and was clearly articulated by the then Secretary to the Treasury (now Finance Secretary) in his Circular № 4/1983 dated 4 February, 1983 titled Procedures for the Guidance of Tender Boards.”

227. Notwithstanding the explanation of the Head of Budget Agency, the Audit Office is of the view that the spirit of Section 22 of the Procurement Act (2003) requires the members of the MTB to be appointed in the appropriate quotas by the Minister and the National Board. If any of the appointed members were to demit office during the life of the Board then the Ministry must take action to inform the proper authority and request replacements. This view is also held by the NPTAB. It should also be noted that the Procurement Act (2003) supersedes previous instructions on this matter.

Recommendation: The Audit Office recommends that the Ministry take action to ensure that the members of its Tender Board be appropriately appointed in keeping with the requirements of Section 22 of the Procurement Act (2003). (2007/114)

228. In a related matter, the T&HD was required to seek approval at the various levels of adjudication described in the Procurement Act (2003), which includes the Ministerial Tender Board of the Ministry of Public Works and Communications, because in furtherance of the Act a separate Board was not appointed for that Department. However, during the period, awards for goods and services, some exceeding the authorised limits of the Ministerial Tender Board, were made by a 3 man committee comprising the Chief Accountant, Chief Storekeeper and Chief Mechanical Engineer. Even though the process was already invalidated under the Act, there was also the question of conflict of interest and/or an open possibility for collusion as it relates to all 3 of the committee members, since the:

- Chief Accountant was the paymaster of the Department and was responsible for overseeing financing of the projects;
- Chief Storekeeper was responsible for accountability for items procured, including advising on the availability or reordering of stock; and
- Chief Mechanical Engineer had the responsibility for advising on the technical needs of the Department’s fleet of vehicles, tugs, boats and ships.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that the T&HD is properly apprised of the requirements of the Procurement Act (2003), whereby the appropriate levels of adjudication, including that of the Ministerial Tender Board, must be utilised as the basis of obtaining requisite approvals for the procurement of goods and services. (2007/115)

229. The following commitments on contracts and related expenditure were incurred during the reporting period, without evidence of adherence to the requirements of the Procurement Act (2003):-

Subhead	Description	Amount Paid \$'000
Navigational Aids	Rehab. of Beacons	15,000
Reconditioning/Construction of Ships	” ” ” MT Aruka	26,872
” ” ” ” ” ” ”	” ” ” MB Sandaka	38,289
” ” ” ” ” ” ”	” ” ” MV Barima & Lady Northcote	15,898
” ” ” ” ” ” ”	” ” ” MB Baramanni	15,937
Reconstruction of Ferry Vessels	Procurement of Spares and services	262,920
Total		374,916

Ministry's Response: The Head of Budget Agency indicated that “Transport and Harbours Department has taken corrective action and all capital works are being advertised as from 2008.”

Recommendation: The Audit Office recommends that the Ministry closely monitor the T&HD's implementation of the requirements of the Procurement Act (2003) and regulations, ensuring that all awards meet the detailed statutory criteria. (2007/116)

Subhead 11001 – Demerara Harbour Bridge

230. The Appropriation Account was overstated by \$555M as a result of the retention of funding under a supplementary provision for the construction of pontoons and supply of beams and plates to the Demerara Harbour Bridge. The amount was expended in 2008.

Ministry's Response: The Head of Budget Agency has acknowledged the correctness of the observation.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all unspent monies are refunded to the Ministry for repayment to the Consolidated Fund and related adjustments made to the Appropriation Account. (2007/117)

Subhead 12072 – Administration and Management

231. Contrary to the established cash based method of procurement, the purchase of fuel amounting to \$9.199M was done on credit from a private supplier and this was also not supported by evidence of competitive bidding and/or tender board approval.

Ministry's Response: The Head of Budget Agency indicated that “since the establishment of the Works Services Group in 2002 fuel has always been purchased on credit from Shell Antilles (Guyana) Limited. Because of the number of vehicles it would be time-consuming to pay cash whenever fuel is required for each vehicle.”

Recommendation: The Audit Office recommends that the Ministry desist from the practice of purchasing fuel on credit, while ensuring that purchases meet the requirements of the Procurement Act. (2007/118)

232. The amount of \$3.998M was expended on security charges to a private security service for the period under review. However, the agreement for the engagement of these services was based on an award made in 2003. It is therefore clear that action was not taken to have competitive bidding for these security services on an annual basis.

Ministry's Response: The Head of Budget Agency indicated that the contract for security services had expired and action is now being taken to award a new contract on an annual basis.

Recommendation: The Audit Office recommends that the Ministry take steps to initiate awards of contracts for security services on an annual basis in keeping with the Procurement Act. (2007/119)

Subhead 14018 – Miscellaneous Roads

233. The following was discerned during the examination of the reported expenditure of \$787.892M:-

- (a) The entire amount was expended under four contracts for the construction of a culvert at Nismes, rehabilitation of road from New Amsterdam to Moleson Creek, revetment work at Diamond and construction of a carriageway at Hoff Von Aurich, without retentions to cover the possibility of defects during the defects liability period. The aggregate value of the contracts was \$23.754M;
- (b) The Ministry was not in receipt of financial returns in relation to three Inter/Intra Departmental Allocation Warrants with an aggregate value of \$61.8M. In the circumstances, the sums expended under the warrants, including any adjustments required to be made to the Appropriation Account, could not be determined. Two of the warrants for \$50.8M were issued to the Regional Administration, Region 5 – Mahaica/Berbice and the other to the Regional Administration, Region 8 – Potaro/Siparuni; and
- (c) The rehabilitation of the Black Bush Polder roads was awarded in 2006 in the sum of \$191.940M. As at 31 December 2007, variations under the contract amounted to \$15.737M, thus increasing the project cost to \$207.677M. During the reporting period, the practical completion of works was certified and the full project cost disbursed. However, a physical verification of the works revealed that the works had suffered significant deterioration, with the result that most could not be identified.

Ministry's Response: The Head of Budget Agency indicated, as follows:-

- (a) (i) In relation to the construction of a culvert at Nismes, this was an emergency situation which was executed in December, 2007 and supervised by the Works Services Group. Since this was not a roll over contract, a final payment was made for the works done. The Contractor was an established and competent one and there were no defects following the completion of the works; (ii) In relation to the patching of potholes from New Amsterdam to Moleson Creek, such contracts do not require retention; (iii) Work on the revetment at Diamond was also emergency works and was not a rollover or multi-year contract; the payment was made at the end of December, 2007; (iv) The works for Hoff Von Aurich on the Essequibo Coast was an emergency failure repair and it was designed and supervised by an Engineer from the RMMS Department, of the Works Services Group. Amongst the reasons given for this position is that the nature of the works was of a sufficiently low risk to the Ministry and that the same contractor executing the works was also responsible for the maintenance of the roadway, in a separate contract;
- (b) The Works Services Group will take action to follow up with the Regional Executive Officers of Regions 5 and 8 to ensure that the financial returns are submitted; and
- (c) Repairs works focused on severely deteriorated areas. These works have lasted given wear and tear and lack of routine maintenance. Severe deterioration has only occurred in locations coinciding with earthen dams leading to the fields. This is due to the passage of agricultural machinery. The full amount was paid on the contract.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that contracts for all works carry retention clauses in order to safeguard Government's interest against substandard works. (2007/120)

Subhead 1500402 – Emergency Works (Sea Defences)

234. A verification of the works undertaken revealed that the construction of 230 metres of rip rap sea defences at Ruimzeight, West Coast Demerara at a cost of \$99.670M was measured at 209 metres. The reason for the difference of 21 metres was not determined, but the final account on the matter is still to be provided.

Ministry's Response: The Head of Budget Agency indicated that “the contract at Ruimzeight, West Coast Demerara was for 225 metres and not 230 metres. The stated contract sum is correct. The contract for 230 metres was for Harlem/Best for the sum of \$100.227M. It was noted that there were typographical errors in some documentation pertaining to the works. Management requires some time to clarify this issue. However, it should be pointed out that the total contract sum was not expended as there was an unspent balance of \$1.187M.”

Recommendation: The Audit Office recommends that the Head of Budget Agency clarify the above issue urgently and submit the results to the Audit Office. (2007/121)

Subhead 16003 – Equipment Civil Aviation

235. The Appropriation Account was overstated by \$660M as a result of an inclusion of transfers of \$668M to the Civil Aviation Authority, instead of the actual amount of \$8M expended on the acquisition of a motor vehicle and office equipment. The unexpended difference was retained in a savings account in the name of the authority.

Ministry's Response: The Head of Budget Agency indicated that “the observations are correct. However, tenderers were invited to submit bids for the procurement of air navigation equipment. Tenders closed in December 2007. Only one bid was received and the amount came in at approximately \$950M. A review is presently being carried out to determine whether the supplier can reduce their bid price.”

Recommendation: The Audit Office recommends that the Ministry take action to ensure that all amounts remaining unexpended at the close of a financial year be repaid to the Consolidated Fund and the related Appropriation Accounts adjusted accordingly. If however such funds are required in another accounting period then the budget for that period should reflect this need. (2007/122)

AGENCY 41 & DIVISIONS 543, 544, 547 AND 553
MINISTRY OF EDUCATION

Current Expenditure

Prior year matters, which have not been resolved

236. In 2007, a total of 375 pay change directives for resignations, retirements, dismissals and transfers were forwarded late to the Central Accounting Unit of the Ministry resulting in overpaid net salaries totalling \$10.688M and deductions amounting to \$4.549M. To date net salaries totalling \$6.057M were recovered, leaving \$4.631M and the deductions. A similar situation occurred in 2006, where there were 116 late directives that resulted in overpaid salaries totalling \$6.253M. Since that year only a sum of \$2.365M was recovered. The difference of \$3.888M and an undetermined amount of deductions remains outstanding.

Ministry's Response: The Head of Budget Agency explained that ‘a far more aggressive approach is being adopted to expunge names of persons who have demitted office from the payroll. Heads are far more compliant to instructions for swift submission of the “return of absences” so that the payroll could be adjusted, intercepted at any stage during preparation or even to inform the bank for a reversal of transaction prior to payments being made.’

Recommendation: The Audit Office recommends that the Head of Budget Agency initiate a review of the system to ensure that the measures in place are updated to provide more efficient, effective and timely advice to the Central Accounting Unit. (2007/123)

237. In relation to the recoveries of overpayments noted, these were recovered from the bank accounts of employees through negotiations with banks. However, this process was not extended to the individual employees and/or Heads of the Schools. In summary, the Ministry is still to recover amounts totalling \$34.685M for the year 2001 to 2007 and unidentified deductions. The Appropriation Accounts for those years were also overstated by the amounts overpaid. The following are details:-

Year	Details of Overpayment				Balance (A+B-C) \$'000
	Net salaries (A) \$'000	Deductions (B) \$'000	Total (A+B) \$'000	Recovered (C) \$'000	
2001	3.463	Unknown	3.463 ⁺	0.716	2.747 ⁺
2002	1.541	Unknown	1.541 ⁺	0.906	0.635 ⁺
2003	-	10.482	10.482	-	10.482
2004	7.775	Unknown	7.775 ⁺	-	7.775 ⁺
2005	6.542	Unknown	6.542 ⁺	4.915	1.627 ⁺
2006	6.253	Unknown	6.253 ⁺	4.014	2.239 ⁺
2007	10.688	4.549	15.237	6.057	9.180
Totals	36.262	15.031	51.293 ⁺	16.608	34.685 ⁺

⁺ Denotes that the amount is to be increased by an undetermined amount of deductions

Ministry's Response: The Head of Budget Agency explained that "the Ministry has been able to successfully broker agreements with banks that previously imposed the hurdles to repayment. With the new dispensation there should be significant reduction of the problems in retrieving overpayments remitted to commercial banks."

He further stated that "most, if not all, of the teachers who demit office, are reported to have left the jurisdiction and with the significant passage of time (more than 3 years), initiating legal action would prove difficult, as advised by the Attorney General. In previous years the Commissioner of Police was asked to help in locating these persons. However, with current arrangements there will be a significant reduction in the incidence of overpayment of salaries."

Recommendation: The Audit Office recommends that every effort is being made by the Head of Budget Agency to recover the amounts overpaid to employees and deduction agencies. (2007/124)

238. The financial loss of \$136,637, which the Ministry suffered in 1997, has still not been resolved and a decision is still pending by the Losses Board. This loss was as a result of an apparent misappropriation of funds for which 2 Officers were interdicted from duty. The Ministry had written the Crime Chief in 2002 enquiring about the status of the investigation but so far no response has been forthcoming. On 18 April 2005, the Head of Budget Agency apprised the Finance Secretary of the situation and filed a losses report.

Ministry's Response: The Head of Budget Agency acknowledged this finding.

Recommendation: The Audit Office recommends that the Head of Budget Agency follow-up this issue with the Finance Secretary so as to bring closure. (2007/125)

239. The Ministry has still not taken the necessary steps to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. For the year 2007, there were 60 cheque orders totalling \$11.411M that were outstanding and this was compounded by an outstanding balance of 52 valued at \$1.158M for the years 2004 to 2006.

Ministry's Response: The Head of Budget Agency explained that "the Ministry has been maintaining efforts to have cheque orders duly cleared. A number of reasons are proffered by officers who uplift cheque orders, as to why cheque orders are not cleared promptly; e.g. items not being readily available and misplacement of bills."

Recommendation: The Audit Office once again recommends that the Head of Budget Agency institute measures to ensure that cheque orders are cleared within the stipulated time-frame, while renewing efforts to locate the outstanding cheque orders. (2007/126)

240. The Ministry's old main bank account № 926, which became non-operational in May 1996, was overdrawn by \$78.115M as at 31 December 2007. To date the account has not been reconciled, but the Head of Budget Agency wrote the Finance Secretary on 18 April 2005 and filed a losses report. However, the closure of the account is still pending.

Ministry's Response: The Head of Budget Agency explained that "a dedicated team was charged with the reconciliation of all bank accounts (closed and active). These statements would be provided to the resident auditor without further delay."

The advice of the Auditor General was once more taken and acted upon; a reminder has been sent to the Finance Secretary to have the losses dispensed with and thus bring this matter to closure."

Recommendation: The Audit Office recommends that the Head of Budget Agency expedite the process of reconciling the account, in addition to the relevant follow-up action with the Finance Secretary. (2007/127)

241. The Ministry is still to recover amounts totalling \$4.116M that were outstanding on transactions for the years 2000 and 2001, viz.

- An amount of \$2.073M, representing 50% of the cost of 2 - 1 minute television features, was advanced to a local firm. The cost included accommodation and 5 airfares to an unspecified location, together with shooting and agency costs. The reasonableness of the charges was not ascertained, since the contractor was not required to give a breakdown of the activity costs, before the matter was referred to the Central Tender Board for approval. Following the award, the execution of the contract was put on hold since November 2000, but the contractor was not required to refund the advance.

- A difference of \$2.043M still remains outstanding from transactions undertaken by an expediter of the Ministry, who during his tenure of duty, made payment of various amounts to suppliers without the receipt of the goods. The initial discrepancy amounted to \$5.243M, but during the years 2002 and 2003, items to the value of \$3.2M were delivered.

Ministry's Response: The Head of Budget Agency explained that “the local firm contracted to undertake the television feature in 2000 has been identified as Ross Enterprise. All attempts to trace this firm have been futile.” The other discrepancy was not addressed.

Recommendation: The Audit Office recommends that the Head of Budget Agency seek the advice of the Finance Secretary on how to proceed, given that the discrepancies have not been resolved over the last eight years. (2007/128)

242. The contracts prepared by the Ministry continued to be deficient, in that clauses stipulating commencement, duration and completion dates, including defects liability period and liquidated damages charges were still not included. Without proper contract documents, the Ministry was exposed to great financial risks should contractors renege on agreements, provide substandard works or fail to show due diligence in the execution of works.

Ministry's Response: The Head of Budget Agency “acknowledged that contracts have significant variation in their contents that would lend to review that is not quite up to the mark. To correct that deficiency, standard bidding documents are now being used in keeping with the national requirement. There is now a greater appreciation for the preparation of contract documents that protect the Ministry's interest.”

Recommendation: The Audit Office recommends that the Head of Budget Agency institutionalise the measures expounded in the Procurement Act, including the standardization of contracts with terms and conditions that secures Government's position in agreements for goods and services. (2007/129)

Ministerial Tender Board

243. The operations of the Ministerial Tender Board (MTB) did not confirm to the requirements of the Procurement Act (2003), in that:

- (a) there was no evidence that the MTB met during the year, since minutes and/or other documentation, such as, evaluation reports were not presented for audit examination. As a result, the basis of award for matters requiring MTB adjudication, could not be determined;
- (b) the MTB failed to nominate for consideration by the National Procurement and Tender Administration Board (NPTAB) qualified evaluators to serve on the Evaluation Committees, in keeping with the requirement of Section 23 (1) of the Procurement Act (2003);

- (c) Section 23(5) of the Procurement Act (2003) required the MTB to “select from the pool of evaluators appointed by the National Board under Section 17, three evaluators with expertise and experience to serve as members of the Evaluation Committee for such procurement.” In this regard, the MTB failed to submit the required information and as such the NPTAB could not proceed with the appointment of members for the Ministry’s Evaluation Committee; and
- (d) the Ministry unilaterally appointed 3 members from its Building Division to the Evaluation Committee, without consideration for the conflicts of interest posed by their involvement in the preparation of the Ministry’s engineers estimates, other related duties and the stipulations of the Procurement Act.

Ministry’s Response: The Ministry acknowledged these comments and stated that the MTB has put systems in place to ensure compliance with the Procurement Act.

Recommendation: The Audit Office recommends that the Head of Budget Agency take immediate steps to ensure that all acts of the MTB conform to the requirements of the Procurement Act. (2007/130)

Other Matters

244. The Ministry continued to be in breach of the Stores Regulations as it did not maintain a master inventory for the items procured and distributed to the various schools and/or sections as stipulated in Section 24. The items procured during the reporting period were also not marked to identify them as Government property.

Ministry’s Response: The Head of Budget Agency explained that “significant improvements have been seen in the maintenance of sectional and master inventories, after some weaknesses were observed in the system in previous audit reports. These were given greater emphasis in 2007 and 2008. This exercise of marking of furnishings and equipment will be completed shortly.”

Recommendation: The Audit Office recommends that the Head of Budget Agency pursue this matter to ensure full compliance with the Stores Regulations. (2007/131)

Current year matters, with recommendations for improvement in the existing system

245. An examination of the Register of Contributors to the National Insurance Scheme for the Ministry’s administrative employees and teachers revealed that as at 31 December 2007, there were 1,146 instances where the NIS numbers were not recorded. This prompted suspicions that these persons were not registered with the Scheme.

Ministry’s Response: The Head of Budget Agency explained that “the Ministry is making effort to have all employees registered with the NIS. The registration will be done at the time of employment for all new employees.”

Recommendation: The Audit Office recommends that the Ministry conduct the registration of its employees at the time of employment rather than at a later date, since registration with the NIS has implications for social security and other benefits. (2007/132)

246. In a related matter, the Ministry failed to maintain a contract register with all pertinent details, including contract number, details of award, contract sum, variations and progress payments. The absence of this record resulted in much difficulty being experienced during the validation of the financial and other aspects of contracts.

Ministry's Response: The Head of Budget Agency explained that “the Ministry is making all effort to have this register updated.”

Recommendation: The Audit Office recommends that the Ministry take immediate steps to correct this serious breach of financial instructions. (2007/133)

247. An examination of a sample of 7 rehabilitation projects undertaken by the Ministry during the reporting period revealed 6 instances where contractors were overpaid amounts totalling \$2.108M on measured works. The examination was conducted in the company of officials of the Buildings Division of the Ministry. The following are details:-

Name of Project	Contract sum \$'000	Overpayment \$'000
Turkeyen Nursery School	1,189	558
New Campbellville Secondary School	3,044	30
Comenius Primary School	7,722	175
East Ruimveldt Secondary School	12,774	1,063
St.Agnes Nursery School	1,294	200
East Street Nursery	1,149	82
Total		2,108

Ministry's Response: The Head of Budget Agency explained that “the Ministry will investigate these discrepancies with a view to determine the overpayment and to take the necessary corrective action.”

Recommendation: The Audit Office recommends that the Ministry take appropriate action to determine the reason(s) for the discrepancies, while instituting corrective measures, including full recovery of amounts overpaid. (2007/134)

Capital Expenditure

Prior year matters which have not been resolved

248. Although the Ministry had written to the contractors, the overpayments of (i) \$178,000 on the rehabilitation of the GTIC building; (ii) \$704,000 on the renovation of the library building; and (iii) \$12.142M on the construction of a science library at the University of Guyana, have still not been recovered.

Ministry's Response: The Head of Budget Agency explained that "the contractors concerned were written to and had made commitments to repay the amounts overpaid. A reconciliation exercise to bring to account the amounts outstanding had begun but was interrupted by attrition of staff concerned. However, the Ministry will ensure that the amounts overpaid are recovered or the contractors concerned will be barred from further civil engineering engagements with the Ministry."

Recommendation: The Audit Office recommends that the Head of Budget Agency aggressively follow up with the contractors to ensure all overpayments are recovered. (2007/135)

Subhead 12059 – Nursery, Primary & Secondary Schools

249. In 2006, Cabinet granted its "no objection" for the purchase of 2 plots of land for the construction of Albouystown Nursery School in the sum of \$8M. During that year, the vendors, comprising 5 family members, were paid deposits totalling \$4M, pending the finalisation of matters relating to the transports. However, on 31 December 2006, the balance of \$4M was processed, the cheque encashed and the cash proceeds retained in the safe until 18 January 2008. It should be noted that the sum was payable to "Permanent Secretary, Ministry of Education". The encashing and retaining of the sum for more than a year was a departure from established financial practice, particularly when one considers that the agreements of sale required that the final payments be held in an escrow account. Since this amount was drawn on the 2006 provisions, the related Appropriation Account was overstated by \$4M.

Ministry's Response: The Head of Budget Agency explained that "the amount was retained since the transports had to be passed and they were unsure how long this process would have taken."

Recommendation: The Audit Office recommends that the Ministry (a) put systems in place to avoid future breaches, whereby Ministry officials can obtain cash on transactions without the authority of the payee; and (b) ensure that only amounts expended are recorded as expenditure on its Appropriation Account and any unutilised sum must be refunded to the Consolidated Fund and re-budgeted for as necessary. (2007/136)

Subhead 12060 – President’s College

250. The Ministry has still not resolved the issue concerning the overpayment of \$32M to a delinquent contractor for works on the construction of the male dormitory at the President’s College. The position remained the same in 2007.

Ministry’s Response: The Head of Budget Agency explained that “this project was managed by SIMAP. The Ministry of Education only provided a part of the project sum.”

He added that “the alleged overpayment was done by SIMAP as the executing agency; the Ministry played no part in the management (preparation of payments, verifying claims, provision of Clerk of Works, examination of vouchers or actual payments) of this contract. Representatives from the Ministry, however, attended site meetings and a few extra-ordinary meetings at Head Office when the project began to experience difficulties.”

Recommendation: The Audit Office recommends that the Head of Budget Agency intervene with the appropriate agency to determine the status of the matter, given that the Project Execution Unit of the SIMAP was closed before the issue was concluded. (2007/137)

Subhead 26030 – New Amsterdam Technical Institute

251. The status of the completion of the lab building at New Amsterdam Technical Institute remains undetermined. In 2004, the NPTAB awarded the works in the sum of \$10.717M and during that year progress payments amounted to \$5.470M. The project was closed in 2005 after the Chief Building Inspector terminated the contract on the grounds of substandard work, among other things. Thereafter, there were no budgets for the works.

Ministry’s Response: The Head of Budget Agency explained “that communication with the contractor and the Projects Engineer was mainly by telephone, hence, there were slippages in the required documentation. The need for documentation of decision and instruction is recognized and is being enforced more rapidly.”

Recommendation: The Audit Office recommends that the Head of Budget Agency ensures that its’ control are effective to avoid such occurrences. (2007/138)

Subhead 26036 – Development of Text Books

252. In 2005, Cabinet by decision No. CP (2005)12:4: N granted a “no objection” for the printing of text books in 2 respective lots for sums of US\$44,820 and US\$75,600 that had an aggregate Guyana dollar value of G\$24.846M. The first lot was for the printing, editing and delivery of 54,000 “New Horizon in Social Studies - Book 3”, while the second lot was for a similar quantity of “Adventures in English - Book 3”. Only a sum of \$14M was allocated during that year for that purpose. Given the availability of that sum, the Central Accounting Unit processed payment for the sum and retained the cheque until 4 July 2007. During the time of its retention, the cheque had become “stale dated”. It was not until June 2007, that a new contract requiring delivery of 27,000 of each book, was entered into with the supplier, based on the same Cabinet ‘no objection’ of 2005. The cheque was then updated and paid over to the supplier who delivered the textbooks in March 2008.

Ministry’s Response: The Head of Budget Agency explained that “it was the original intention of the Ministry to establish a Letter of Credit for the printing of the text books, the cheque was written in the name of the designated commercial bank to facilitate the transaction. However, before going through with the transaction 1 of the tenderers had an objection to the tender process, and the Ministry was advised to freeze the process.

It was apparent that the bidder was not inclined to officially carry through with the objection to the award and the Ministry decided to resume the process, by which time they were in a new fiscal cycle. After much difficulty the Ministry is in receipt of the books.”

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all unspent sums are refunded to the Consolidated Fund and appropriately re-budgeted for when needed. (2007/139)

Subhead 12067 – University of Guyana (Berbice)

253. Following an award in 2006 for the purchase of text books in the sum of US\$13,467 or G\$2.779M, the Ministry inadvertently requisitioned a United States dollar draft for US\$9,056.79, while paying the bank the equivalent of the contract sum in Guyana dollars. The bank complied with the request and refunded the unutilized amount of \$920,974 on 4 September 2006, the processing date of the United States dollar draft. After enquiries about the delivery of the order revealed that the supplier was not in receipt of the draft, the Ministry on 14 January 2008 authorised the bank to void the draft and to process a new one. To date, however, the receipt of the books has not been established and the Ministry is still to account for the sum involved.

Ministry’s Response: The Head of Budget Agency explained that “the new draft processed was also misplaced and the matter is being investigated by the Ministry.”

Recommendation: The Audit Office recommends that the Ministry pursue this matter urgently and, if necessary, inform the police for further investigation. (2007/140)

Current year matters, with recommendations for improvement in the existing system

Subhead 12067 – University of Guyana – Berbice

254. The Ministry failed to present vouchers and other documentation in support of the expenditure of \$22.979M reported under this subhead. In the circumstances, the completeness, accuracy and propriety of the expenditure could not be established. The sum expended was part of an amount of \$25M allocated for the (a) purchase of computers and accessories, and library books; (b) completion of science laboratory; and (c) payment of retention.

Ministry's Response: The Head of Budget Agency explained that “efforts are being made to locate the vouchers and present them for audit examination.”

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to provide the relevant documentation for audit scrutiny. (2007/141)

Subhead 26032 – G.T.I

255. The Ministry was not in receipt of financial returns in support of expenditure under an Inter/Intra Departmental Allocation Warrant (IDAW) issued to the Essequibo Technical Institute in the sum of \$3.645M. In the circumstances, the completeness and accuracy of the inclusion of the sum in the Appropriation Account as final expenditure could not be established.

Ministry's Response: The Head of Budget Agency explained that “all financial returns will be made available for audit examination.”

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that financial returns are submitted for IDAW's, so that appropriate adjustments could be made to the Appropriation Account to avoid incorrect reporting of expenditure. (2007/142)

AGENCY 44 & DIVISION 541
MINISTRY OF CULTURE, YOUTH AND SPORTS

Current Expenditure

Prior year matters, which have not been resolved

256. The Ministry is still to recover overpayments totalling \$786,516 forwarded to the bank accounts of 14 officers who are no longer in their employ and there was no evidence that the Ministry collaborated with relevant agencies to enable recovery of the sum.

Ministry's Response: The Head of Budget Agency indicated that overpayments to some officers, who were contacted, were repaid fully or partially. However, the current addresses of the other officers are not known.

257. The National Trust, a statutory body subject to separate financial reporting and audit, has never submitted financial statements for audit and there was no evidence that the Ministry took steps to ensure compliance in this regard. During the current reporting period, a subvention of \$16.858M was transferred by the Ministry to this entity.

Ministry's Response: The Head of Budget Agency indicated that the National Trust was in the process of preparing financial statements.

258. The Ministry continued to expend amounts voted as subvention and capital provision for the National Sports Commission (NSC). During the current reporting period amounts totalling \$54.806M was expended on these provisions, with an amount of \$34.490M being used from the current provision. The NSC is a separate and legal entity that was created by Act 23 of 1993, and should have been in receipt of the subventions appropriated by Parliament. A similar situation existed in 2006, where the Ministry expended the NSC allocations. It should be noted that the NSC's last audit was for the year 2004.

Ministry's Response: The Head of Budget Agency indicated that the National Sports Commission was pursuing the preparation of all outstanding financial statements.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to hand over all subventions to the National Sports Commission so that it could properly assume its responsibilities for proper accountability as enshrined under its governing legislation. (2007/143)

259. During 2007, maintenance costs in respect of a sample of 5 vehicles totalled \$3.175M. This trend spiralled from 2006, when 3 of the vehicles sampled recorded maintenance costs totalling \$1.387M. There was no indication that corrective measures were put in place to lower the maintenance costs of vehicles. The following related details are summarised below:-

Vehicle Number	2006	2007
PHH 416	518,370	462,437
GHH 1513	462,385	877,422
PFF 7404	406,475	463,237
PFF 2884	-	871,814
PDD 3497	-	500,099
Total	1,387,230	3,175,009

Ministry's Response: The Head of Budget Agency indicated that funds to enable the acquisition of new vehicles were appropriated in 2008.

Recommendation: The Audit Office recommends that the Ministry investigate and determine the reasons for the incidence of high maintenance costs, while carefully considering whether it would be more economical to maintain or dispose the vehicles. (2007/144)

Current year matters, with recommendations for improvement in the existing system

260. In relation to Subsidies and Contributions to Local Organisations, unexpended amounts totalling \$55.542M were transferred into an Endowment Fund to undertake works at the National Archives, instead of being refunded to the Consolidated Fund as required. The Appropriation Account was therefore overstated by the sum. Similar situations existed when capital provisions totalling \$231.095M were deposited into the Ministry's Projects Account at the Bank of Guyana. The following are details:-

Capital Subhead	Amount \$'000
National Stadium	152,398
National Sports Commission	75,684
National Trust	3,013
Total	231,095

Ministry's Response: The Head of Budget Agency indicated that it was impractical to refund the amount of \$152.398M to the Consolidated Fund at that stage, as the Ministry was committed to pay the amount for the Stadium lights. He also indicated that he gave permission for the sum to be deposited into the Projects Account.

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure that all unspent balances of public moneys are refunded to the Consolidated Fund at the close of the financial year in accordance with paragraph 43 of the Fiscal Management and Accountability Act (FMAA). (2007/145)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 4501600 – National Trust

261. The Ministry is still to recover amounts of \$245,700 and \$989,900 overpaid to contractors in relation to the rehabilitation of the rampart at Kyk-Over-Al and walkway at Fort Zeelandia.

Ministry's Response: The Head of Budget Agency indicated that appropriate action was taken and a deadline given for the amounts to be repaid.

Current year matters, with recommendations for improvement in the existing system

262. The following works were undertaken by the Ministry without the necessary approvals for changes in the capital programme.

Capital Subhead	Nature of Works	Amount \$'000
Building – Central Ministry	Construct Fence at Carifesta Sports Complex	5,222
Building - Cultural Centre	Electrical works, wall lamp and photocopying	1,222
National Trust	Photocopying & binding twenty-two books	310
Total		6,754

Ministry's Response: The Head of Budget Agency indicated that the sum was used to photocopy books and tender documents.

Recommendation: The Audit Office recommends that the Ministry seek approval for a Change in Programme whenever it foresees the need to depart from the capital programme authorised under the Appropriation Act. (2007/146)

Subhead 1205700 – Building (Central Ministry)

263. The sum of \$7.7M was allocated for the rehabilitation of the Central Ministry. In this regard, amounts totalling \$7.695M were expended, as follows:-

Description	Amount \$'000	Total \$'000
Acquisitions for Sports Complex Fence: Labour Cost	1,495	5,222
Materials	<u>3,727</u>	
Casting of driveway, Head Office		894
Repairs & painting of Central Ministry's interior		687
Repairs to door and wall at Annex Building		304
Repairs to fence, Head Office		241
Installation of split unit air conditioner		159
Others		188
Total		7,695

264. In the instances noted below the related capital works were awarded in a piecemeal to avoid adjudication at the level of the National Procurement and Tender Administration Board (NPTAB). These were undoubtedly obvious breaches of the Procurement Act 2003.

Date	Description	Amount \$
10 April 2007	Building Sports Complex Fence	984,770
27 April 2007	Building Sports Complex Fence	510,705
Total		1,495,475
8 March 2007	Painting Exterior National Museum	719,000
9 March 2007	Painting Exterior of Museum Building	661,700
Total		1,380,700
06 September 2007	Repairs at Cliff Anderson Sports Hall	544,000
20 September 2007	Rehabilitation of Cliff Anderson Sports Hall	960,650
27 September 2007	Rehabilitation of Cliff Anderson Sports Hall	905,000
28 September 2007	Sanding, etc. Of Sports Hall Floor	850,540
9 October 2007	Rehabilitation of Cliff Anderson Sports Hall	530,700
31 December 2007	Construction of Room at Sports Hall	712,125
Total		4,503,015

Ministry's Response: The Head of Budget Agency explained that the fence around the Carifesta Sports Complex collapsed suddenly and immediate works were undertaken for security reasons. In relation to the Museum, it was indicated that that entity also housed the National Archives Reading Room and that the respective contracts were to address the separate works. No response was received from the Head of Budget Agency on the works at the Cliff Anderson Sports Hall.

Recommendation: The Audit Office recommends that the Head of Budget Agency adhere strictly to the requirements of the Procurement Act, regarding the Section 14 of the Procurement Act regarding the levels of adjudication and splitting of contracts. (2007/147)

Subhead 4501600 – National Trust

265. Following the NPTAB award for the construction of the draw bridge at Fort Zeelandia in the sum of \$2.905M, the Ministry paid a mobilisation advance to the contractor of \$726,500 on 3 January 2008 from funds also retained from its 2007 provisions. The contractor did not undertake the works and several attempts to make contact proved futile. As a result the Ministry referred the matter to the Police.

Ministry's Response: The Head of Budget Agency indicated that the matter is currently under Police investigation and to date the contractor has not been located.

Recommendation: The Audit Office recommends that the Ministry take appropriate action to file a losses report with the Finance Secretary, pending the outcome of Police investigations. (2007/148)

AGENCY 45 & DIVISIONS 523, 524, 530 & 552
MINISTRY OF HOUSING & WATER

Current Expenditure

Prior year matters, which have not been resolved

266. The Guyana Water Incorporated (GWI) and the Central Housing and Planning Authority (CH&PA) were respectively funded by subventions of \$250M and \$200M. Audit reporting on the GWI was last done for the year 2008, while CH&PA was reported on for 2003 and is currently being audited for 2004 to 2006. Because of the current status of financial reporting for the CH&PA it could not be determined whether its subvention was properly expended. This was compounded by a failure on the part of the Ministry to have the financial statements of both entities laid in the National Assembly within the statutory period.

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the accounts of the GWI and CH&PA laid in the National Assembly, within six months of the close of the financial year. (2007/149)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

Subhead 24012 – Land Transport

267. The Ministry acquired a Nissan Pathfinder at a cost of \$7.2M and loaned it to the Ministry of Culture Youth and Sport for use by its Minister, whose vehicle was damaged in an accident. The Stores Regulations required that the loan be recorded in a Loan Register, but this was not done. At the time of reporting, the vehicle was still on loan.

Recommendation: The Audit Office recommends that the Ministry take immediate action to comply with the requirements of the Stores Regulations as it relates to accounting for loans. (2007/150)

AGENCY 46
GEORGETOWN PUBLIC HOSPITAL CORPORATION

Current Expenditure

Prior year matters, which have not been resolved

268. Although the Georgetown Hospital Corporation (GPHC) is a separate entity, it continued to receive appropriation instead of a subvention from the Government. This practice is not in keeping with the requirement of the legislation establishing the Corporation. Such legislation requires the entity to keep separate books of accounts to record assets and liabilities as well as income and expenditure and to have separate financial reporting and audit.

Corporation's Response: The Head of Budget Agency in response to the above paragraph explained that, the Management of the GPHC recognised its limitation and is addressing this issue of funding and reporting and have therefore brought it to the attention of the Board of Directors and the subject Minister. It is hoped that this issue will finally be resolved. Nevertheless, the Corporation is in the process of computerising its financial accounting and record keeping function with the assistance of the Health Sector Development Unit of the Ministry of Health.

Recommendation: The Audit Office again recommends that the Corporation make the necessary representation to the Ministry of Finance with a view to obtaining a subvention instead of an appropriation. In this way the Corporation would be in a position to have separate books of accounts as well as separate financial reporting and audit. (2007/151)

269. The Corporation, which is now a separate entity from the Ministry of Health continued to use the Ministry's Cabinet approval CP (2003) 11:4:M dated 25 November 2003 to purchase drugs and medical supplies from specialised agencies both local and overseas during 2006. A similar situation was noted during 2007 where the Corporation entered into thirty one contracts totalling \$547.230M with the New GPC for the purchase of drugs and medical supplies. There was no evidence to indicate that the relevant tender procedures were followed. However, it was noted from 29 July 2008 to 31 December 2009 Cabinet granted its no-objection for the Corporation to procure drugs and medical supplies by selective tendering from specified suppliers which is being adhered to by the Corporation.

Corporation's Response: The Head of Budget Agency in response to the above stated that this issue was raised in 2008 with the Auditor General when discussing the 2006 audit report and also at the Public Accounts Committee. Cabinet subsequently renewed its approval by the issuance of Cabinet Decision CP (2008) 7:2:FFF dated 20 July 2008 which states the following:-

- No objection to the waiver of NPTAB procedures;
- To facilitate selective tendering;
- To facilitate the purchase of drugs and medical supplies to December 31, 2009; and
- Named suppliers – PAHO, IDA, UNICEF and NEW GPC

270. The Corporation is still not in compliance with Section 19 of the Stores Regulations which stipulates that bin cards must be maintained to record all receipts and issues of items in the stores. At the time of inspection in 2009, neither bin cards nor stock ledgers were updated/maintained for drugs and medical supplies, stationery and janitorial and cleaning supplies for Central Stores. As a result, it could not be determined whether stocks were properly accounted for since a physical count would be ineffective

Corporation's Response: The Head of Budget Agency indicated that the Corporation have since begun to enter 2009 transactions and complete the update of bin cards and ledgers. Stock ledgers were set up for stores inventory but not for drugs inventory kept at the pharmacy bond. However, we will introduce a regular stock ledger for drugs inventory. The deficiencies mentioned are being addressed.

Recommendation: The Audit Office recommends that the Head of Budget Agency put mechanisms in place to ensure that bin cards and stock ledgers are updated promptly, all purchases be properly accounted for in stock records and strict adherence to the Stores Regulations. (2007/152)

271. According to the Corporation's records, amounts totalling \$26.991M were collected as revenue and the full amount was expended in 2006. As stated earlier, the Corporation was in receipt of an appropriation instead of subvention. As such it ought not to incur expenditure out of its revenue. Revenue must be deposited promptly into the Consolidated Fund. A similar observation was made in 2007 where sums totalling \$41.323M were collected as revenue and the full amount was expended.

Corporation's Response: The Head of Budget Agency explained that in 2006 the receipts of \$26.991M were paid out for the following: unpaid 2004 accounts and performance bond. In 2007 the receipts of \$41.323M was paid out for activities funded for those purposes e.g. ORBIS funds and Medical reports.

Recommendation: The Audit Office recommends that the Corporation desist from utilising revenue collected which should be promptly deposited into the Consolidated Fund until such time that it is in receipt of a subvention from the Government. (2007/153)

Current year matters, with recommendations for improvement in the existing system

272. At the time of reporting, 16 payment vouchers totalling \$35.141M, which represent expenditure incurred in 2007, were not presented for audit examination. In the absence of these payment vouchers and supporting documents, it could not be determined whether the expenditure was properly incurred and the Corporation received value for the sums expended.

Corporation's Response: The Head of Budget Agency indicated that efforts are being made to locate and present the missing payment vouchers for audit examination.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2007/154)

273. It was observed that unused cheque books and receipt books were not properly secured. The books were kept in an unlocked cabinet in the voucher room of the Accounts Department.

Corporation's Response: The Head of Budget Agency explained that the books were placed in the locked cabinet with the few remainders in an unlock cabinet, both being in the voucher room secured by a closed door within which works a Clerk, and access is strictly by permission from the Director. The books in the unlocked cabinet have since been placed in the locked cabinet.

Recommendation: The Audit Office recommends that the Corporation take immediate steps to ensure that the books are secured in a safe and only appropriate level of officers have access. (2007/155)

274. An examination of payment vouchers under line item Local Travelling and Subsistence revealed that there were 9 instances of misallocations of expenditure totalling \$549,770. This expenditure relates to mileage allowances and should have been more appropriately charged to line item Benefits and Allowances. (2007/156)

Corporation's Response: The Head of Budget Agency explained that the motor vehicle charges were related to claims for actual mileage and were charged to Local Travelling and Subsistence. Fixed travelling allowance without reference to mileage was charged to Benefits and Allowances.

Recommendation: The Audit Office recommends that the Corporation put systems in place to ensure that at all times there is adequate supervision over the recording and/or allocation of expenditure thereby facilitating the correct categorising of expenditure under the appropriate categories. (2007/157)

AGENCY 47 & DIVISION 516
MINISTRY OF HEALTH

Current Expenditure

Prior year matters, which have not been resolved

275. The Ministry has had some success in the recovery of amounts overpaid as deductions to the various agencies. For the year 2006, of the amount overpaid as deduction to the GRA, \$406,024 has since been recovered. However, the Ministry has still not been forwarding pay changes directive in respect of resignations, transfers, dismissals and retirement to the Central Accounting Unit in a timely manner. As a result, during 2007, amounts totalling \$11.100M were reflected as unpaid salaries and the related deductions of \$1.800M were paid over to the various agencies and have not yet been.

Ministry's Response: The Head of Budget Agency explained that Directors/Head of Department/Supervisors are currently sending staff lists indicating staff movements on a monthly basis to the Accounts Department which would enable the Department to delete officers' names from the Ministry's payroll in a timely manner, thus avoiding overpayment of salaries and deductions.

Recommendation: The Audit Office recommends that the Ministry vigorously pursue the agencies to recover all overpayments made to them not only in the current period but also in previous accounting periods. (2007/158)

276. The Ministry had not been able to reconcile the main bank account № 3079, which became inactive since January 2004 and was overdrawn by \$9.140M as at 31 December 2005. As at 31 December 2007, this balance remained static. This was a result of the Ministry refunding \$219.175M to the Accountant General account № 405 instead of \$211.078M

Ministry's Response: The Head of Budget Agency explained that the sum of \$9.140M reflected on the bank statement is not an indication of overspending but the wrong amount was paid over into the General Account № 405. In 2004, two reconciliations were done. The first reconciliation reflected a cash balance of \$219,175,357 instead of \$211,078,060 which was paid over to the Accountant General's Department. The second reconciliation reflected a cash balance of \$211.078M. This statement did not reflect the deposit in the cash book which was not included in the bank statement.

Recommendation: The Audit Office recommends that the Ministry pursue the matter by sending reminder letters to the Accountant General to have the account cleared. (2007/159)

277. The old bank account № 946 was not reconciled since it was established and the Ministry has still not been able to reconcile this account as at 31 December 2007. This account became inactive since in July 1996, and was overdrawn by \$102.899M as at 31 December 2007.

Ministry's Response: The Head of Budget Agency explained that the losses report was sent to the Finance Secretary recommending that Cabinet write off the overdrawn amount as a loss.

Recommendation: In view of the time involved, the Audit Office once again recommends that the Ministry aggressively follow up with the Finance Secretary so that the loss be written off, thereby bringing closure to this long outstanding matter. (2007/160)

278. The Ministry continued to breach the requirements of the Procurement Act of 2003 and utilised the Cabinet approval CP (2003)11:4:M of 2003 to purchase drugs in 2007. However, in July 2008, Cabinet granted its 'no objection' to the National Procurement and Tender Administration Board procedures being waived to facilitate selective tendering for the Ministry to purchase drugs and medical supplies to 31 December 2009.

Ministry's Response: The Head of Budget Agency explained that the Ministry continued to use the Cabinet Decision since it did not specify a time period and amount. However, the Ministry is now in compliance with the Procurement Act as a new Cabinet Approval was received in July 2008, which will expire in December 2009. The Ministry is applying for NPTAB's approval for each procurement.

279. The Ministry had not fully implemented the system of direct bank deposit for salaries for all of its employees. In 2006, cash amounts totalling \$24.007M were paid to six hundred and seventy one (671) employees in contravention of the circularised instructions. Similarly, in 2007, amounts totalling \$5.044M were paid in cash to employees.

Ministry's Response: The Head of Budget Agency explained that the Ministry is still in the phased process of having its employees move over to direct bank deposit system and the quick cash system will be used for students in receipt of stipends.

Recommendation: The Audit Office recommends that the Ministry comply with circularised instructions of 2004. (2007/161)

280. Corrective action was not taken by the Ministry to have all of its employees registered with the National Insurance Scheme. In 2006, there were 51 instances where employees' NIS numbers were not quoted on the schedule, indicating that the employees might not have been registered. Similarly, in 2007, 16 employees were without NIS registration numbers. However, at the time of reporting, 31 of the 51 employees of 2006 has since been registered with the NIS.

Ministry's Response: The Head of Budget Agency explained that the Ministry has with immediate effect instituted a mechanism in which employees on being recruited are required to complete the registration form so that they can be registered. Failing to comply would result in salaries being withheld.

Recommendation: The Audit Office recommends that the Ministry ensure that all their employees are registered promptly with the Scheme since registration with the NIS has implications for social security and other related benefits. (2007/162)

Current year recommendations for improvement in the existing system

281. Amounts totalling \$1.2 billion were expended on Materials Equipment & Supplies. Included in this amount were sums totalling \$1.115 billion, which relate to the purchase of drugs and medical supplies from specialised agencies locally and overseas. The following is an analysis of drugs and medical supplies purchased overseas and valued at \$106.358M:

Authority Limit	No of Purchases	Amount \$'000
Between \$250,000 - \$600,000	1	468
Exceeding \$600,000	10	105,890
Total	11	106,358

282. There was evidence of adherence to Tender Board procedures for the one purchase falling within the limit of \$250,000 - \$600,000. However, the ten purchases exceeding \$600,000 amounting to \$105.890M were made from specialised overseas agencies utilising Cabinet Approval of 2003, as mentioned in the previous section.

Ministry's Response: The Head of Budget Agency explained that in the absence of the time period and amount on the Cabinet Decision, the Ministry continued to utilise the said Cabinet decision. However, the Ministry is now in compliance with the Procurement Act as a new Cabinet approval was received in July 2008 which will expire in December 2009. The Ministry is applying for NPTAB's approval for each procurement.

283. The following is a breakdown of drugs and medical supplies purchased locally valued at \$1.008 billion:

Authority Limit	No of Contracts	Amount \$'000
Exceeding \$600,000	53	992,046
Between \$250,000 - \$600,000	20	9,086
Below \$250,000	85	7,128
Total	158	1,008,260

284. Audit examination of payment vouchers in relation to the New GPC revealed that supporting documents such as copies of contracts, goods received notes, delivery notes, etc. were not attached to payment vouchers. During 2007, seven payment vouchers totalling \$9.380M had no supporting documentation attached to indicate whether the drugs had been received from the suppliers. Further, there was evidence to indicate that the Ministry was receiving drugs in 2009, which was paid for in 2007. It is apparent that the Ministry may still have outstanding drugs yet to be supplied for payments made in 2008. In the circumstances, it was difficult to determine whether the Ministry had received drugs for the amounts expended for the period under review.

Ministry's Response: The Head of Budget Agency explained that the Ministry is in the process of locating these supporting documents.

Recommendation: The Audit Office recommends that the Ministry put measures in place to ensure that the stores procedures be carried out with regards to accounting for the receipt of drugs and have reconciliation done for drugs received and outstanding from its suppliers. (2007/163)

285. An examination of the Fuel and Lubricants register and other subsidiary records revealed that there was an over expenditure in the amount budgeted for under this line item. Further, perusal of a Statement of Balances outstanding to the Guyana Oil Company revealed that the Ministry had a balance of \$4.922M, which was outstanding as at 31 December 2007 for the purchase of fuel and lubricants.

Ministry's Response: Fuel and Lubricants are paid for when the bills are sent by GUYOIL. The December 2007 bills were paid in January 2008 and this amount was catered for in the National Estimates of 2008.

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that all outstanding indebtedness is cleared at the end of the accounting period. (2007/164)

286. Amounts totalling \$77.995M were expended on electricity charges in respect of 38 meters under the control of the Ministry. However, the electricity charges register reflected a balance of \$74.295M giving a difference of \$3.700M.

Ministry's Response: The Head of Budget Agency explained that reconciliation will be done between the register and the Account Analysis Report to verify the missing entries that are not in the register.

Recommendation: The Audit Office recommends that the Ministry do periodic reconciliation of the register with the Account Analysis Report to ensure that all payments made are reflected therein. (2007/165)

287. Amounts totalling \$72.606M were expended for security services. However, contracts for security services for the period under review were not presented for audit examination.

Ministry's Response: The Head of Budget Agency explained that preparations were made for the submission of tender to the NPTAB so that a current award could be used.

Recommendation: The Audit Office recommends that the Ministry advertise and make timely submissions to the NPTAB to ensure that expenditure is properly authorised for services provided. (2007/166)

Capital Expenditure

Subhead 12017 – Buildings

288. The sum of \$400M was voted for (a) completion of Comprehensive Diagnostic Treatment and Ophthalmology Centres; (b) completion of hospital at Kumaka; and (c) installation of equipment. A Supplementary Provision in the sum of \$119.943M was approved for the completion of the diagnostic centres bringing the revised allocation to \$519.943M. According to the Appropriation Account, amounts totalling \$470.394M were expended as follows:-

Description	Amount \$'000
Completion of Comprehensive Diagnostic and Treatment Centres	319,331
Completion of Kumaka District Hospital	2,938
Installation of equipment	128,341
Roads to Port Maurant Hospital Complex	7,875
Medical Staff Quarters	11,909
Total	470,394

289. Amounts totalling \$128.341M were expended on the purchasing and installation of transformers, air conditioning units, generators, data systems, back-up systems, and pressure pumps etc. for the Diagnostic Centres. Included in the sum of \$128.341M were amounts totalling \$83.989M expended on the purchase of equipment. However, there was no evidence to indicate that equipment to the value of \$73.657M were received, since, there was not strict adherence to the procedures laid out in the Stores Regulations of 1993. Further, Goods Received Books, inventory records and other related Stores records were not presented for audit examination.

Ministry's Response: The Head of Budget Agency explained that these items were procured for the Diagnostic Centres and were taken directly to the Centres to be installed.

Recommendation: The Audit Office recommends that the Ministry adhere strictly to the Stores Regulations especially as it relates to the receipt and issue of items of permanent stores. (2007/167)

Subhead 12077 – Doctors' Quarters

290. The sum of \$18M was voted for the rehabilitation of the Doctors' Quarters at Richmond Hill and Mabaruma. According to the Appropriation Accounts, amounts totalling \$11.398M were expended as follows:-

Description	Amount \$'000
Rehabilitation of Block "B" Richmond Hill, Region №.10	8,534
Mabaruma Doctors' Quarters	1,725
Rehabilitation of Apartment Building at New Amsterdam	1,139
Total	11,398

291. An Inter-Departmental Warrant was issued to Region №.1 in the sum of \$1.725M for the rehabilitation of the Doctors' Quarters at Mabaruma. At the time of reporting, financial returns were not presented for audit examination.

Ministry's Response: The Head of Budget Agency explained that the Ministry is making every effort to obtain the financial returns from Region №.1.

Recommendation: The Audit Office recommends that the Ministry take rigorous steps to ensure that the returns which are outstanding for more than a year be submitted by the Region. (2007/168)

Subhead 25019 – Equipment (Medical)

292. The sum of \$22M was allocated for the purchase of ECG machines, sterilisers, glucometers, blood pressure apparatus, haematology analyser, x-ray machine, diagnostic, tympanic audiometers, saline apparatus, operating tables, delivery instruments and scales. A Supplementary Provision in the sum of \$110.455M was approved for the provision of medical equipment for Lethem and Mabaruma hospitals, giving a revised allocation of \$132.455M. According to the Appropriation Accounts, amounts totalling \$128.624M were expended as follows:-

Description	Amount \$'000
Procurement of medical equipment	110,000
Purchase of medical equipment and supplies	18,624
Total	128,624

293. An Inter-Departmental Warrant was issued to the Ministry of Finance in the sum of \$110M for civil works and procurement of medical equipment for Lethem and Mabaruma hospitals. As at 31 December 2007, amounts totalling \$9.620M were expended on civil works at Lethem District Hospital.

294. The difference of \$100.380M was expended in 2008 on the procurement of medical equipment for the above-mentioned hospital in the sum of \$76.987M, while the balance of \$23.393M was expended on civil works at Lethem, District Hospital. However, at the time of reporting, there was no evidence to indicate that the equipment was received by the Ministry or the Project.

Ministry's Response: The Head of Budget Agency explained that the \$110M was issued to procure medical equipment only. However, amounts totalling \$76,987,396 were paid for medical equipment in 2008.

295. Included in the amount of \$18.624M reflected as purchase of medical equipment and supplies are amounts totalling \$9.363M representing two awards approved by NPTAB to four suppliers for the provision of equipment and supplies, on the basis of technical specifications and lowest price. There was evidence to indicate that the Ministry received a Diagnostic Audiometer valued at \$0.702M, however, at the time of audit inspection it could not be determined whether the Ministry had received equipment to the value of \$8.661M.

296. In addition, the NPTAB awarded a contract in the sum of \$9.261M for the purchase of medical equipment which was deemed stationery in the records of the Ministry. An examination of the payment voucher revealed that one high frequency radiographic system, one hematology analyser, and three sterilisers (autoclave) should have been supplied, but the delivery note from the supplier clearly stated that one hematology analyser, and three sterilizers (autoclave) were delivered. Further, there were no evidence or records to indicate to which location the equipment were issued.

Recommendation: The Audit Office again recommends that the Ministry adhere to Stores Regulations with regards to the marking of and recording of Permanent Stores. (2007/169)

Subhead 25020 – Equipment

297. The sum of \$14M was voted for the purchase of intercom switchboard system, generator, trolleys, stove and washer and dryer. According to the Appropriation Accounts, amounts totalling \$13.458M were expended as follows:-

Description	Amount \$'000
Intercom Switchboard system	3,892
Washer and Dryer	3,360
Solar refrigerator	3,091
Generator set	2,080
Warehouse equipment	1,035
Total	13,458

As can be noted, the stove was not purchased.

Ministry's Response: The Head of Budget Agency explained that the Department requested an industrial stove which was not available locally. Due to time constraints and the limited funds available the procurement was not done.

Recommendation: The Audit Office recommends that the Ministry resubmit in their current budget proposals for the purchase of the equipment. (2007/170)

298. In relation to the purchase of three solar refrigerators, there was evidence to indicate that approval for a change in programme was granted to facilitate this purchase. The NPTAB awarded the contract in the sum of \$3.091M. These refrigerators were received and properly brought to account. However, they were not put into use.

Ministry's Response: The Head of Budget Agency explained that the three refrigerators are at the Materials Management Unit in the Central Supplies Unit bond.

Recommendation: The Audit Office recommends that the Ministry distribute the refrigerators to locations where they would be fully utilised. (2007/171)

299. Amounts totalling \$1.035M was expended on the purchase of warehouse equipment. An examination of the payment voucher revealed that the Ministry received the trolleys in April 2008. However, it could not be determined whether appropriate entries were made to clearly indicate the location to which the stores were sent and whether the assets were inventoried. In this regard, your attention is hereby drawn to the Stores Regulations № 23, 24 and 28.

Ministry's Response: The Head of Budget Agency explained that the trolleys are in use at the Warehouse at Farm and can be verified.

Recommendation: The Audit Office recommends that the Ministry adhere to the stores procedures as required in the Stores Regulations. (2007/172)

AGENCY 48 & DIVISIONS 545 & 546
MINISTRY OF LABOUR, HUMAN SERVICES & SOCIAL SECURITY

Current Expenditure

Prior year matters, which have not been resolved

300. During the reporting period the Ministry refunded net salaries totalling \$3.405M, without the related deductions. Similarly, for the years 2005 and 2006, refunds of net salaries totalling \$6.305M were made without the related deductions. In this regard, there was no evidence that the Ministry had made attempts to recover overpaid amounts.

Ministry's Response: The Head of Budget Agency indicated that it was very difficult to recover funds from the Guyana Revenue Authority and the National Insurance Scheme, but action was taken to request refunds from these agencies.

Recommendation: The Audit Office recommends that the Ministry aggressively follow up with all concerned agencies to effect full recovery of the amounts overpaid. (2007/173)

301. The Ministry continued to reflect an old public assistance imprest bank account No 902, which became non-operational several years ago. The account was overdrawn by \$270.586M at 31 December 2007. This state of affairs, which was discussed at length in previous reports, was due mainly to inadequate provisions in the National Estimates to facilitate the payment of old age pensions and public assistance, over a number years. The Finance Secretary was apprised of the matter, but the closure of this account is still not imminent.

Ministry's Response: The Head of Budget Agency indicated that supplementary provisions were requested in order to resolve the matter, but no action was taken. The matter has also been referred to the Cabinet Sub-Committee.

302. The Ministry has still not made an effort to have sectional inventories updated periodically to reflect new assets acquired and inter-departmental transfers.

Ministry's Response: The Head of Budget Agency explained that periodical updates were ongoing, but this is affected by staff shortage.

Recommendation: The Audit Office recommends that the Ministry take appropriate measures to update the records and to ensure that stores accounting procedures are applied on a timely basis and not retroactively. (2007/174)

303. The old age pension and public assistance imprest bank account № 3039 was still not reimbursed with an amount of \$91.300M to enable the surrendering to the Consolidated Fund of the full imprest sum of \$130M and the closing of the account.

Ministry's Response: The Head of Budget Agency indicated that he was unable to resolve the matter surrounding the reimbursement of the account.

304. The investigation involving irregularities of 8,078 old age pension and social security coupons valued at \$13.959M which was uncovered has still not been resolved. Some of the officers implicated had made restitutions totalling \$3.844M. In March 2007, the Commissioner of Police informed the Ministry that based on the advice of the Director of Public Prosecution, the investigations were suspended.

Ministry's Response: The Head of Budget Agency indicated that a losses report was prepared and submitted to the Ministry of Finance and he was awaiting the outcome.

Current year matters, with recommendations for improvement in the existing system

305. An examination of the Register of Contributors to the National Insurance Scheme (NIS) for December 2007 revealed that six employees were without NIS numbers, indicating that these were not registered with the Scheme.

Ministry's Response: The Head of Budget Agency indicated that the register of contributions to the National Insurance Scheme has been regularised and updated.

Recommendation: The Audit Office recommends that the Ministry ensures that all employees are promptly registered with the Scheme, since failure in this regard would have implications for social security and other related benefits. (2007/175)

306. An examination of the maintenance costs of vehicles under the control of the Ministry indicated that this was high. For the period under review, six vehicles incurred an average of \$452,594 in maintenance costs. The following are details:-

Vehicle №	Amount \$	Vehicle №	Amount \$
PEE 8611	1,096,600	PHH 1184	240,600
PJJ 100	472,186	PKK 1889	271,070
PHH 1792	421,600	GJJ 8888	213,507

Ministry's Response: The Head of Budget Agency indicated that the high maintenance costs results from the fact that the vehicles are "age able".

Recommendation: The Audit Office recommends that the Ministry carefully monitor the maintenance cost of each vehicle in order to determine whether it was economical to retain the vehicles or to dispose of them. (2007/176)

307. Significant differences were observed between the amounts shown in the Accounts Analysis for telephone, electricity, and water charges and those shown in the related registers. Further, the registers bore no evidence of supervisory checks. The following are the differences observed:-

Description	Account Analysis \$'000	Register \$'000	Difference \$'000
Electricity Charges	26,381	42,712	16,331
Telephone Charges	11,385	9,782	1,603
Water Charges	4,440	10,001	5,561

Ministry's Response: The Head of Budget Agency explained that the accounts were not reconciled, because of the unavailability of the accounts analysis statement and this would be addressed with the Accountant General.

Recommendation: The Audit Office recommends that the Ministry reconcile and report on the reasons for the differences, while instituting measures to ensure that internal supervisory controls are revitalised and evidenced. (2007/177)

308. Old age pension and public assistance coupon books were not issued by the Chief Social Worker in sequential order and related annotations of transactions were not made in a register kept. In addition, the Ministry's stores failed to process 1,900 returned public assistance coupons books in accordance with stores accounting procedures.

Ministry's Response: The Head of Budget Agency indicated that the concerns were acknowledged and corrective measures would be taken.

309. An integral aspect of the system of internal control is the maintenance of a register of controlled forms for serially numbered books. The Ministry breached this requirement, as this record was not maintained. As a result of this failure, it could not be determined whether adequate control was exercised over cheques, receipts and other serially numbered forms.

Ministry's Response: The Head of Budget Agency indicated that the record has now been implemented and the relevant regulations would be followed in future.

Capital Expenditure

Subhead 1206800 – Buildings

310. Even though \$191.591M was expended from a revised capital provision of \$193M, there was a noted failure to undertake programmed works in relation to the “rehabilitation of the Mahaica Children’s Home”. These works were also not budgeted for in the capital programme for 2008.

Ministry’s Response: The Head of Budget Agency explained that there were insufficient funds to undertake the works at the Mahaica Children’s Home.

311. The Ministry also undertook the repairs to Mahaica Hospital at a cost of \$0.219M without approval to change the programme to include the works.

Ministry’s Response: The Head of Budget Agency indicated that the minor works done at the Mahaica Hospital was an alternative to works planned for the Mahaica Children’s Home.

Recommendation: The Audit Office recommends that the Ministry seek approval for a Change in Programme whenever it foresees the need to depart from the capital programme authorised under the Appropriation Act. (2007/178)

AGENCY 51 & DIVISION 507 MINISTRY OF HOME AFFAIRS (EXCLUDING POLICE)

Current Expenditure

Prior year matters, which have not been resolved

312. Contrary to the established cash based method of procurement, the Guyana Prisons Service obtained a credit facility to facilitate purchases of fuel from a local provider. This situation was compounded by the fact that there was a failure to adhere to the requirements of the Procurement Act (2003) during the acquisition of this commodity. A review of the Ministry’s records revealed that the supplier was overpaid an amount of \$511,668, as at 31 December 2007 and this is yet to be recovered.

Ministry’s Response: The Head of Budget Agency explained that on 1 April 2009 “a letter was sent to GUYOIL, requesting that they transfer the remaining funds (\$511,668) from the Bulk Station to the Pump Station. This matter has already been discussed with GUYOIL.”

Recommendation: The Audit Office recommends that the Guyana Prison Service, as directed by the Head of Budget Agency, take action to ensure that (a) the practice of purchasing fuel on credit be discontinued and to introduce measures for strict control over acquisitions of fuel; and (b) systems are put in place to avoid future breaches of the Procurement Act 2003 and its Regulation, specifically as it relates to the limits of authority with regard to the procurement of goods and services. (2007/179)

313. Among the fuel and lubricants purchased in 2007, there were 21,177 litres of fuel with a value of \$3.149M that had been uplifted in containers and not properly accounted for in the records. The utilisation of this fuel could not be traced to any record. A similar situation occurred in 2006 where purchases of 9,453 litres of gasoline valued at \$1.877M were uplifted in a similar manner.

Ministry's Response: The Head of Budget Agency had explained that "corrective action was taken in 2008."

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that fuel purchased in containers are properly authorised and accounted for in log books and other stock records. (2007/180)

314. Fundamental breaches of procurement controls existed where the Storekeeper of the Guyana Prison Service was authorised to sign orders for the acquisition of goods, including fuels and lubricants. Personnel from the stores also prepared internal stores requisitions for each of the Prison Service's 8 Departments. Also, an examination of the stock records revealed that they were not properly maintained.

Ministry's Response: The Head of Budget Agency explained that "this situation was corrected in 2008."

Current year matters, with recommendations for improvement in the existing system

315. The expenditure for Field Materials and Supplies included 24 transactions for training of prisoners totalling \$1.299M, which should have been categorised as Other Services Purchased (Other), under the Prison Service's current expenditure programme.

Ministry's Response: The Head of Budget Agency explained that "the training for prisoners was allotted under this Line Item – Field Materials and Supplies. However, the point made by the Audit Office has been noted and with effect from 2008, fund are been allotted under Line Item 6294 Other."

316. The sum of \$48.694M was expended on Fuel for the period under review, the following observations were made:-

- (a) The system required the presentation of authorisation slips to uplift fuel, but these were not seen in 562 instances valued at \$5.723M. Included in that amount were 149 instances totalling \$957,611 where fuel was uplifted in containers; and

- (b) Reconciliation of the fuel account was not done and fuel statements were not submitted for audit scrutiny.

Ministry's Response: The Head of Budget Agency explained that (a) efforts are being made to locate the authorisation slips for fuel as well as for fuel uplifted in containers, and (b) efforts are being made to locate the fuel statements.

Other

317. For the period under review, there were 41 payment vouchers totalling \$7.096M that were not presented for audit scrutiny. In the circumstances, the propriety of these payments could not be determined and whether value was received for the sum expended.

Ministry's Response: Efforts are being made to locate the remaining vouchers.

Stores

318. Attempts to verify the stock of fuel held at the Mazaruni Prisons revealed that a calibrated dipstick was not available to measure fuel held in the reservoir. Hence, the fuel had to be painstakingly filled in empty 45 gallon drums. After all the available drums were filled, the reservoir still had a significant amount of fuel, but on conversion the drums filled equalled the balance of 10,074 litres required by the stock ledger. Hence it is clear that the stock of fuel was not properly managed, since there was no method of realising the actual balances on hand.

Ministry's Response: The Head of Budget Agency explained that the tank was only put into use in 2008 and the Guyana National Bureau of Standards (GNBS) was approached to assist in obtaining calibrated measuring devices, so as alleviate this situation.”

Recommendation: The Audit Office recommends that the Ministry follow-up with GNBS on the matter of the measuring devices. (2007/181)

319. A physical count of the items in the stores of the Georgetown Prisons revealed thirteen instances of differences between stores ledgers. The significance of some of the differences indicated that the stores ledgers were not reconciled with other documentation available at the stores to determine the reasons.

Ministry's Response: The Head of the Budget Agency indicated that “corrective action is being taken in the matter.”

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure compliance with Stores Regulations. (2007/182)

Capital Expenditure

Prior year matters, which have not been resolved

320. The Ministry made payments since the year 2003, to acquire a quantity of arms and ammunitions, but one supplier had not delivered the order valued at \$8.824M, due to transshipment problems. However, with the approval of the National Procurement and Tender Administration Board (NPTAB) and a “no objection” from Cabinet the order was converted and items supplied in July 2008 and January 2009, as follows:-

Original order	Qty	Amount \$'000	Items subsequently supplied	Qty	Amount \$'000
Grenades, shells& Flares	170	1,740	Ballistic Helmets	157	7,850
Ammunition 2003	700	6,330	Ammunition .30	8650	649
“ 2005	9350	754	Cartridge12 gauge	3250	325
Subtotal		8,824	Subtotal		8,824

321. Nonetheless, the orders from 2 suppliers that were valued at \$2.336M and outstanding since the year 2005 are still to be delivered. The supplier of the MTSL shells was acquired from the Ministry of National Security in India, and required arrangements from the Ministry of Home Affairs. In this regard, the Ministry of Foreign Affairs was engaged and diplomatic arrangements are in process. With respect to the stallions, the supplier was charged criminally for failing to fully refund the contract sum, when it became evident that the he was unable to make good the order. Only \$50,000 of the sum involved was recovered. The following are details of the outstanding orders.

Order	Qty	Amount \$'000
MTSL shells	500	1,314
Stallions	2	1,022
Total		2,336

Ministry's Response: The Head of Budget Agency explained in relation to the acquisition of MTSL shells the Ministry of Foreign Affairs has been asked to assist in shipping the items to Guyana. Meanwhile, the issue in respect of the supply of the Stallions is still before the Court, with the next court appearance being 6 May 2009.

Recommendation: The Audit Office recommends that while the Ministry pursue diplomatic initiatives in terms of the MTSL shells, action should be taken to engage the Attorney General on the possibility of private action to recover the outstanding sum from the intended supplier of the Stallions. (2007/183)

Current year matters, with recommendations for improvement in the existing system

Subhead 12006 – Buildings (Prisons)

322. The NPTAB awarded the construction of the New Capital Dormitory at the Georgetown Prisons to the lowest bidder in the sum of \$24.654M. However, the works were terminated on 19 November 2008 after amounts totalling \$21.423M were paid to the contractor. The reason for termination of the works was stated as extreme lack of diligence on the part of the contractor. An assessment of the completed works revealed that the contractor was overpaid \$10.410M. In this regard, the Ministry levied on a performance bond for \$12.237M, which was held with the now embattled insurance firm Colonial Life and General Insurance Company Limited (CLICO), now under Judicial Management. However, to date this claim has not been settled.

Ministry's Response: The Head of Budget Agency explained that “the Ministry is making attempts to recover the amount overpaid and intends to engage the Attorney General for advice.”

Subhead 12007 – Police Stations and Buildings

323. During the reporting period, the Ministry undertook works on the New Annex at the Police Officer's Mess Hall and the Central Immigration and Passport office. In this regard, the contractors were overpaid respective amounts of \$237,800 and \$59,976 on measured works.

Ministry's Response: The Head of Budget Agency advised that “efforts are being made to recover the overpaid amounts.”

Subhead 26001 – Equipment Police

324. Of the equipment purchased for the Guyana Police Force, musical equipment valued at \$4.666M was not delivered to the time of writing.

Ministry's Response: The Head of Budget Agency indicated that “the musical equipment has not yet been received from the supplier, Crown Agents.”

Recommendation: The Audit Office recommends that while the Ministry follow-up with the supplier, with a view to determining the reason(s) for the delay. (2007/184)

AGENCY 51
MINISTRY OF HOME AFFAIRS
PROGRAMME 2 – GUYANA POLICE FORCE

Current Expenditure

Prior year matters, which have not been resolved

325. The Guyana Police Force (GPF) has still not reached a consensus with the Ministry of Finance on provisions for the purchase of uniforms and other items of military kit, such as, boots, shoes, socks, belting, buttons and name tags, ribbons, etcetera, of which the Audit Office is of the opinion should not, as is presently the case, be included under Benefits and Allowances, for the following reasons:-

- (a) Benefits or allowances as an accounting concept connotes the receipt of cash or kind by a payee for his or her use or consumption;
- (b) The GPF stockpiles uniform material and other associated components, which are not utilised specifically in the period of purchase, but over a number of years;
- (c) The kit remains the property of the Guyana Police Force and must be surrendered by the recipients at the end of their tenure; and
- (d) The budgetary arrangements for Guyana Defence Force (GDF), a member of the Joint Services of which the GPF is a part, require charges for similar acquisitions to be included under Other Operating Expenses (Other).

Police Force's Response: The Finance Officer explained that Guyana Police Force is still awaiting directive in relation to such purchases. The Force cannot make such purchases under another line item until a decision is taken and communicated to it by the Office of the Budget.

326. Corrective measures were still not taken to ensure that log books are maintained for every vehicle owned and/or operated by the Force and with all pertinent information required of the record. Notwithstanding the fact that all of the required log books presented for the 386 serviceable vehicles, log books in respect of 94 vehicles requiring such records were still to be presented for the previous accounting period. As a result, it could not be determined whether the journeys undertaken were properly authorised and whether there was effective control over the use of these vehicles.

Police Force's Response: The Finance Officer explained that “it is the policy of the Police Force to maintain log books for every vehicle, motor cycle, outboard engine and generator. Due to poor supervision some log books were not properly maintained. However, corrective action was being taken to prevent future lapses by ensuring log books are properly maintained and supervisory checks enforced.”

327. Historical records which are required to be kept for each vehicle to record the cost of maintenance. However, these records were not always updated to reflect transactions for the entire period. In the circumstances, the Guyana Police Force was not in a position to monitor the maintenance cost of each vehicle to determine whether it was economical to retain these vehicles.

Police Force's Response: The Finance Officer explained that “due to improper maintenance of historical records for vehicles which were identified, a system is now in place to ensure that all pertinent information relating to vehicles are reflected in those records. All unserviceable vehicles were boarded through the Ministry of Home Affairs.”

328. For the period under review, there were 18 vouchers valued at \$1.528M were not presented for audit scrutiny. In this regard, there are 20 vouchers totalling \$5.418M and documentation in support of vouchers totalling \$12.7M, which remain outstanding for the previous accounting period, As a result, the propriety of these payments or whether value was received, could not be established.

Police Force's Response: The Finance Officer explained that “efforts are being made to locate and reconcile all missing payment vouchers. Due to handling of vouchers, some bills were unfastened. Efforts are being made to locate such vouchers and reattach the bills.”

Recommendation: The Audit Office again recommends that the Police Force make a special effort to locate these vouchers and supporting documents and have them presented for audit examination. (2007/185)

Current year matters, with recommendations for improvement in the existing system

329. The sum of \$279M was expended on Fuel and Lubricants. For the period under review, it was observed that the gasoline and dieseline and lubricants ledgers were last updated in November 2008. A physical check of the stock of fuel on 29 January 2009, revealed significant differences when compared with the records checked as stated below:

Description	Unit	Quantity in Stock Ledger	Physical Quantity in Stock	Excess/ (Shortage)
Gasoline	Litres	12,645	12,746	101
Dieseline	Litres	444	482	38
RX 90	Litres	1,656	80	(1576)

Police Force's Response: The Fuel and Lubricant ledgers are updated and ready for audit examination.

Recommendation: The Audit Office recommends that the Police Force provide the results of the reconciliation, which was used as the basis for making adjustments to the stock ledgers. (2007/186)

AGENCY 52 & DIVISION 514
MINISTRY OF LEGAL AFFAIRS

Current Expenditure

Prior year matters, which have not been resolved

330. Applications submitted for the registration of business names continued to be misplaced, while supervisory checks were still not evident in the relevant registers. During the reporting period 3,548 applications were received for registration of business names. Of these 298 were not provided for audit scrutiny. Similarly in 2005 and 2006, the Ministry failed to provide respective amounts of 330 and 257.

331. The Ministry was in arrears in the processing of applications for Trademarks. During the reporting period, a total of 617 applications were received. However, certificates were not issued in respect of these applications. A total of 649 applications were received in the previous accounting period without the necessary licenses being issued. The related backlog affect years as far back as 2002.

Ministry's Response: The Head of Budget Agency explained that "presently the Deeds Registry is processing August 2007 applications for Trademarks. Due to the automation and digitalization of Trademarks and Patents Records, processing of past applications was halted as all records had to be sorted to be used by the consultant for automation. Over the past two weeks, all the applications had to be again sorted out, and normal processing has resumed. It is expected that after the automation, processing and issuing of certificates will be at a faster pace and be up to date by December, 2009"

Recommendation: The Audit Office recommends that the Head of the Budget Agency do all that is necessary to have the processing of Trade Marks brought up to date, so that specific companies can use legally registered names or symbols to identify products, apart from that of other manufacturers. (2007/187)

332. The State Solicitor bank account № 120 was last reconciled for December 2005, even though the bank account had a balance of \$50.844M as at 31 December 2007. In relation to the cash book, this was last written up on 22 April 2009, but several unsatisfactory features were observed. In this regard, the bank and cash columns were not segregated in order to separately identify sums on hand and disposal of such collections by either cash payments or deposits to the bank account. This was compounded by a failure to initial deletions of entries, include evidence of supervisory checks. There were also omissions of amounts totalling \$984,924, which were collected on 4 October 2007 vide receipts Nos 566040-566043. Vouchers for payments on the account were also not serially numbered.

Ministry's Response: The Head of Budget Agency explained that “the State Solicitor bank account № 120 was reconciled up to December 2005 and cash book was located and written up. The Ministry of Legal Affairs is seeking external advice and assistance in having the bank account reconciled as well as corresponding cash book and ledger be brought up to date in the correct manner. This bank account was identified in previous years audit queries.”

Recommendation: The Audit Office recommends that the Ministry take immediate action to have the bank account reconciled, with a view to identifying any errors affecting the account, while ensuring that the cash book identifies transactions as and when they occur and includes evidence of supervisory checks carried out, during any given period. (2007/188)

333. The Official Receiver bank account № 330, which had a bank balance of \$6.424M, was last reconciled for December 2006. In relation to the cash book, this was last written up on 30 April 2009, but several unsatisfactory features were observed. In this regard, the bank and cash columns were not segregated in order to separately identify sums on hand and disposal of such collections by either cash payments or deposits to the bank account. This was compounded by a failure to initial deletions of entries, include evidence of supervisory checks.

Ministry's Response: The Head of Budget Agency explained that “the Official Receiver bank account № 330 was reconciled up to December, 2006 and cash book was written up to April, 2009. Reconciliation is still on going. The Ministry of Legal Affairs is seeking external advice and assistance in having the bank account reconciled as well as corresponding cash book and ledger be brought up to date in the correct manner. This bank account was identified in previous years audit queries.”

Recommendation: The Audit Office recommends that the Ministry take similar action as was advised for the State Solicitor Account. (2007/189)

334. The Public Trustee bank account № 270, which had a bank balance of \$2.359M, was last reconciled for December 2005. In relation to the cash book, this was reported lost. However, the Ministry is currently trying to reconstruct this record and have succeeded up to March 2007.

Ministry's Response: The Head of Budget Agency explained that “Public Trustee bank account № 270 was reconciled up to December, 2005 and cash book for this account cannot be located. However transactions for this account are listed on a daily basis. The Ministry of Legal Affairs is seeking external advice and assistance in having the bank account reconciled as well as corresponding cash book and ledger be brought up to date in the correct manner. This bank account was identified in previous years audit queries.”

Recommendation: The Audit Office recommends that the Ministry take immediate action to complete the reconstruction of the cash book so that the reconciliation of the bank account could be brought up to date. (2007/190)

335. On the matter of rental of the First Federation Building, which is controlled by the State Solicitor's Office, there were 37 tenants occupying the building during the period under review. However, only one rental agreement was up to date, 20 had no tenancy agreement and 16 had outdated agreements, some of which were dated as far back as the year 2000. There was evidence where payments of rental were backlogged and of action taken write tenants to this effect, but tenants did not respond positively to this appeal.

Ministry's Response: The Head of Budget Agency explained that the "Most Tenancy Agreements for the First Federation Building are not renewed due to outstanding rent dating back to ten years and more. Letters were sent to each tenant to pay arrears owing so as to update records, however only a few responded. By Cabinet Paper dated 2008-09-18, the Attorney General Office was asked to examine the feasibility of using the building to house Magistrate and other Courts; and Government Offices."

Recommendation: The Audit Office recommends that the Ministry discuss with the Attorney General the possibility of recovering the outstanding rental from defaulters through the filing of legal action in Courts, while taking action to solidify agreements where these do not exist in writing, so as to ensure that contractual obligations are properly evidenced. (2007/191)

336. An examination of the rental register of the First Federation Building revealed that this was not properly maintained and pertinent information, such as, receipt numbers, amount of rent due, amount of rent paid, etc., were not recorded. As a result, we were unable to determine if tenants were paying the correct amounts, the agreed period of the tenancies, rental amounts outstanding or due and payable to the State Solicitor's Officer.

Ministry's Response: The Head of Budget Agency indicated the "The Ministry will ensure that this register is properly maintained."

Recommendation: The Audit Office recommends that the State Solicitor Office take corrective action by including all pertinent information in the rental register.

337. In accordance with Section 153(1) and (2) of the Companies Act of 1991, companies are required to file annual returns in the following year of its incorporation. However, of 245 companies, which were registered and received certificates during the period under review, no returns were filed to date. As it relates to the 250 registrants for the year 2006, which were required to file annual returns in 2007, these have also failed to comply with the requirement of the Act. The fee for filing returns is \$800, which means that the Ministry has lost a significant amount of revenue due to non-compliance by companies.

Ministry's Response: The Head of Budget Agency explained that "prior to 2007, notices were not sent out. This was corrected in 2008 whereby 130 notices were sent out to defaulting companies. Only 20 responses were received while over 200 companies were struck off the list. In 2008, 37 notices have already been sent out."

Recommendation: The Audit Office recommends that the Ministry discuss this matter with the Attorney General, with a view to determining whether any punitive remedies exist to compel companies to satisfy the requirements of the Act. (2007/192)

Current year matters, with recommendations for improvement in the existing system

338. According to the records of the Ministry total payments into the Consolidated Fund was \$472.649M. However, the Statement of Receipts and Disbursements prepared by the Ministry of Finance showed total payments into the Consolidated Fund as \$528.799M, resulting in a difference of \$56.150M.

Ministry's Response: The Head of Budget Agency indicated that ““the Ministry of Legal Affairs is making every effort to reconcile the total payments into the Consolidated Fund with Statement of Receipts and Disbursements.”

Recommendation: The Audit Office recommends that the Ministry of Legal Affairs take action to reconcile the difference with the records of the Ministry of Finance, with a view to making the appropriate adjustments. (2007/193)

339. Amounts totalling \$1.997M were expended on Fuel and Lubricants. However, recordings in vehicle log books reflected only \$790,869, resulting in a difference of \$1.207M.

Ministry's Response: The Head of Budget Agency indicated that “amounts totalling \$1.997M were indeed expended on Fuel and Lubricants through the IFMAS System. These payments can be verified by the Ministry's records.”

Recommendation: The Audit Office recommends that the Ministry of Legal Affairs conduct a reconciliation exercise to determine the reasons for the difference in the fuel accounted for in vehicle log books. (2007/194)

340. Amounts totalling \$436,144 was expended on Rental of Buildings, but these costs were recorded charges against Maintenance of Buildings.

Ministry's Response: The Head of Budget Agency explained that “under "Rental and Maintenance of Building" no funds were allocated for "Rental of Building". As such the sum of \$436.144 was paid under "Maintenance of Building" to Ministry of Public Works and Communications for rental payment to Flats at Echilibar, since only funds were allocated under this subhead for 2 Legal Experts from India and 1 from Nigeria.”

Recommendation: The Audit Office recommends that the Ministry take immediate action to institute measures that would guarantee adequate supervision over the recording and/or allocation of expenditure and facilitate correct categorizing of expenditure. (2007/195)

341. There was a difference of \$1.598M between the reported expenditure of \$2.643M for Telephone Charges and that of \$1.051M reflected in the Telephone Register. This is indicative of a failure to reconcile the register with the Accounts Analysis and/or Appropriation Account.

Ministry's Response: The Head of Budget Agency explained that “the sum of \$2.643M was expended on telephone charges through the IFMAS System. Some of these payments were paid through the Imprest as reimbursement to officers.”

Recommendation: The Audit Office recommends that the Ministry implement measures to ensure that all telephone charges are promptly recorded in the register and a timely reconciliation of this record is conducted with the Account Analysis produced by IFMAS. (2007/196)

342. The basis of award of three contracts to security firms that resulted in expenditure totalling \$8.913M for the period under review was not determined. Further, the agreements for the security services were not provided to enable the completeness and accuracy of the expenditure to be validated.

Ministry's Response: The Head of Budget Agency explained that “the security of the Ministry building and the Deeds Registry is under the Police Constabulary of the Guyana Police Force, thus contract are not renewed annually. R.K.Security Services was requested by the Honourable Minister Doodnauth Singh. MMC security is the only company providing the electrical alarm services.”

Recommendation: The Audit Office recommends that the Ministry institute measures to ensure that the requirement of the Procurement Act (2003) is followed in relation to all expenditure incurred annually and evidence of this retained for audit. (2007/197)

Capital Expenditure

Prior year matters, which have not been resolved

343. For the period under review, there were 8 payment vouchers totalling \$6.421M that were not presented for audit scrutiny. In the circumstances, the propriety of these payments could not be determined and whether value was received for the sum expended. There are also 13 payment vouchers valued at \$14.472M for the previous accounting period, which remain outstanding to date.

Ministry's Response: The Head of Budget Agency indicated that “4 payment vouchers totalling \$0.823M have since been located and returned to the Ministry of Finance. In relation to the additional vouchers the Ministry of Legal is making every effort to locate and submit them for audit scrutiny.”

344. In a related matter, an examination of the vouchers that were provided revealed evidence that suggested the existence of poor segregation of duties, in that, one officer was observed to have conducted interrelated activities, such as, signing, certifying and approving payments. Without casting aspersions on the officer, such internal controls should be segregated to eliminate the weakness the observed and the possibility of loss through fraud or embezzlement.

Ministry's Response: The Head of Budget Agency indicated that “corrective action has since been implemented to have payment vouchers certified correct by Departmental Head and approved by the Accounting Officer.”

Current year matters, with recommendations for improvement in the existing system

345. An examination of the contract register revealed that it was not properly written up, in that the Tender Board reference numbers and approved variations were not included in the record. This made it difficult and time consuming to verify financial matters relating to the contracts.

Ministry's Response: The Head of Budget Agency indicated that “the contract register is now being written up properly to reflect approved variations.”

Recommendation: The Audit Office recommends that the Ministry take action to ensure that Tender Board references are also included in the contract register. (2007/198)

346. The Ministry acquired items of office furniture and equipment at a cost of \$6,920M through its capital programmes Buildings (Deeds Registry), Furniture and Equipment (Legal Affairs) and Furniture and Equipment (State Solicitor). However, the acquisitions were not marked to readily identify them as Government property and allotted inventory serial numbers. The items were comprised of 20 computers, 5 printers, 3 stabilizers, 1 monitor filter, 5 filing cabinets, 1 heavy duty photocopier, 40 stacking chairs, 4 cashier chairs, 2 executive chairs, 3 high back chairs, and 2 paper shredders.

Ministry's Response: The Head of Budget Agency indicated that “all items are now marked so as to identify the property of the Government”.

347. A follow-up examination in relation to the marking of the assets acquired revealed that some corrective action was taken by inscribing the initials of the Ministry on the assets. However, inventory serial numbers were not allocated and inscribed.

Recommendation: The Audit Office recommends that the Ministry allocate and inscribe inventory serial numbers on each asset and record these in the relevant columns of the Permanent Stores Register and sectional inventories. (2007/199)

Subhead 12013 – Buildings (Legal Affairs)

348. The Ministry entered into a contract in the sum of \$5.510M for electrical installation works based on an award approved by the National Procurement and Tender Administration Board (NPTAB). There were 2 approved variations in the sum of \$1.372M and \$1.287M, which revised the project cost to \$8.169M. However, during the reporting period payments to the contractor amounted to \$8.285M, resulting in a difference of \$116,074. It was discerned through discussion that the payment was related to additional works, not previously included in the project cost of \$8.169M. Notwithstanding this, the authority for so doing was not provided, as were the details of additions to the works.

Ministry's Response: The Head of Budget Agency indicated that “the sum of \$116,074 represented work done at the Ministry for the installation of additional lamps and circuit breakers. This amount is within the authority of the Permanent Secretary.”

349. Even though the explanation gives details of the works carried out, documentation in this regard has not been provided to enable its propriety to be determined. It should also be noted that the limits on adjudication established by the Regulations made under the Procurement Act (2003) does not give the Head of Budget Agency the scope to increase the project costs of projects awarded at higher levels. Further, if a project is awarded at the level of the Head of Budget Agency, subsequent variations that would push the project cost above the ceiling of that level must be approved at the next higher level.

Recommendation: The Audit Office recommends that the Ministry put systems in place to ensure that all aspects of the Procurement Act (2003) and Regulation, as they relate to the levels of adjudication and award of contracts for goods and services, be fully observed. (2007/200)

350. In a related matter, an award was made on 13 July 2007 by the Ministerial Tender Board for the rehabilitation of the internal pipe network of the Ministry of Legal Affairs. This was to the lowest bidder in sum of \$705,550. The same contractor received a subsequent award on 2 August 2007 for related works in the sum of \$510,950. This award was made on the authority of the Head of Budget Agency. The foregoing clarifies that a breach of the procurement Act had occurred and given that the second contract constituted a variation of the original, the failure to have it adjudicated at the level of the NPTAB violated the spirit of the Act and puts the transactions into the realm of subdivided contracts. Also, an assessment of payments on the original works revealed that an overpayment of \$9,000 had occurred, as a result of the contract sum being incorrectly stated in the contract register as \$714,550.

Ministry's Response: The Head of Budget Agency indicated that “the engineer estimated that the sum of \$1.5M was inadequate to replace the galvanized pipes both internal and external, so it was decided to focus on the internal pipes only. In the bidding process the lowest bidder was \$705,550 for the internal pipes. In the process of removal of the internal galvanized pipes, the external galvanized pipes were damaged and based on an estimate done by the consultant. It was decided to award it to the same contractor.”

Recommendation: The Audit Office recommends that the Head of Budget Agency adhere strictly to the requirements of the Procurement Act (2003) and Regulation, regarding and adjudication at the appropriate authority levels. (2007/201)

Subhead 12015 – Buildings (Deeds Registry)

351. The Ministerial Tender Board awarded remedial works at the Deeds Registry to the second lowest tender in the sum of \$988,488. The minutes of the Board indicated that lowest tender of \$485,320 was “unreasonably below the engineer’s estimate, but neglected to give details of that estimate and at the time of the audit such documentation was not provided. In the circumstances, the decision could not be evaluated or the Board’s claim validated. The works were terminated because of slow progress, but the contractor had already received payments totalling \$494,244. A second award was then made to the bidder, who had bid highest for the remedial works. This award was in the sum of \$572,000 and was devoid of evidence of compliance with the Procurement Act and Regulation. Nonetheless, the works were completed and the contract sum fully expended.

Ministry’s Response: The Head of Budget Agency indicated that “This contract for the sum of \$494,244 was awarded to the lowest bidder. He was paid as per measured works recommend by the engineer. In the last quarter of the year the contractor still did not complete the work. Members of the Ministry’s Board Committee decided that the work must be awarded to the next lowest bid within the authority of services mentioned in Procurement Act and its Regulations.”

Recommendation: The Audit Office recommends that the Ministry take steps to ensure that adequate evidence of all matters relating to awards in keeping with the Procurement Act is retained and provided for audit. (2007/202)

AGENCY 53
GUYANA DEFENCE FORCE

Current Expenditure

Prior year matters, which have not been resolved

352. The bank reconciliation of the salaries bank account № 688-306-0 reflected an unresolved difference of \$13.510M at 31 December 2007 and there were 11 stale dated cheques totalling \$139,150. Noteworthy was the fact that the stale dated cheques reflected on the bank reconciliation statements were drawn during the years 2003 to 2005.

Defence Force’s Response: The Head of Budget Agency had explained that “the GDF was unable to resolve this difference of \$13.510M due to a number of records being destroyed in the flood at the previous year. It is therefore recommended that these transactions be written off. Steps are being taken to write off all the stale dated cheques in 2008.”

Recommendation: The Audit Office recommends that the Guyana Defence Force take appropriate measures to clear all reconciling items that have affected the reported cash book and bank balances for bank account № 688-306-0. (2007/203)

353. A review of the salaries cash book revealed that the required “Nil” balance was not achieved during the reporting period. The failure to maintain this control mechanism over the payment of wages and salaries resulted in unexplained amounts being retained in the account. As at 31 December 2007, the cash book reflected that a balance of \$4.795M was retained in the account.

Defence Force’s Response: The Head of Budget Agency had indicated that “although there were no Nil Balances, the amounts at the end of the months have reduced considerably in 2007. Steps are being taken to have this corrected in 2009.”

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate corrective action to ensure that the accounting control mechanism of “Nil” balances is achieved on a monthly basis in the salaries cash book. (2007/204)

354. The matter where the amount of \$14.690M was inappropriately utilised from the unpaid salaries account № 436 to meet appropriation account expenses was not resolved, since it was not recovered from subsequent appropriations. As a result, to date the expenditure has not been reflected in the Country’s accounts.

Defence Force’s Response: The Head of Budget Agency explained that “it was reported that the records were destroyed during the flood in 2005 and as a result we are unable to reconstruct vouchers for submission to the Financial Secretary.”

355. The prescriptions of the Procurement Act (2003) were not entirely followed, in that, an examination of transactions categorised under:

- (a) Materials, Equipment and Supplies revealed nine instances where amounts totalling \$1.713M were expended without evidence of the use of a system of quotations;
- (b) Other Transport, Travel and Postage unearthed payments under thirteen contracts totalling \$68.078M for the hire of vehicles in which there was no evidence of approval at the required level of adjudication, which was the National Procurement and Tender Administration Board (NPTAB); and
- (c) Other Operating Expenses (Other), noted a number of payments amounting to \$15.304M, which were made on awards that were based on previous year NPTAB approvals, as follows:-

Name of Contractor	NPTAB №	Amount \$’000
C & D Fashion	276/04	1,034
Didco Trading Company Ltd	219/06	1,079
Marvelfairs Caribbean Ltd	276/04	13,191
Total		15,304

Defence Force's Response: The Head of Budget Agency indicated that (a) the GDF was to “verify whether tender board procedures were done”; (b) “no contract was awarded for Hire of Transportation in 2007 and 2008 by NPTAB. Steps are being taken in 2009 to tender for vehicles”; and (c) “NPTAB approval № 786 dated 2006 was updated in 2007 and valid until Aug 2008.”

Recommendation: The Audit Office recommends that the Guyana Defence Force adhere strictly to the requirements of the Procurement Act (2003), ensuring that in every case awards are made in a transparent manner. (2007/205)

356. As was the case in 2006, the Army has not taken action to institute supervision over the categorisation of expenditure to facilitate accuracy in this regard, since:

- (a) the acquisition of dietary stock valued at \$3.217M, MV lamps for \$207,226 and repairs to vehicle and copper pipe amounting to \$210,377 were included as charges under Fuel and Lubricants for 2007. Such inclusions were viewed as deliberate as valid reasons could not be advanced to explain the infractions. The respective amounts should have been charged to Other Operating Expenses, Equipment – GDF (under capital provisions) and Vehicle Spares and Services;
- (b) Telephone Charges included amounts totaling \$1.160M for the acquisition of cell phones, cell phone display, photocopy document, purchase of tyres and the maintenance of telephones. Such inclusions in the account were inappropriate, as in each case the related expenditure should have been included under Equipment – GDF (under capital provisions), Print and Non-Print Materials, Vehicle Spares and Services and Equipment Maintenance; and
- (c) the acquisition of mattresses, VHF radios, meals and accommodation and laundering of uniforms valued at \$2.384M were included under dietary supplies. The respective charges would have been more appropriately categorised under Materials, Equipment and Supplies, Equipment – GDF (under capital provisions), Local Travel and Subsistence and Other Goods and Services Purchased – Other.

Defence Force's Response: The Head of Budget Agency indicated that (a) and (c) “steps to be taken by GDF Finance to make corrections; and (b) this matter is being addressed by the administration and expected to be corrected soon.

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action to institute measures that would guarantee adequate supervision over the recording and/or allocation of expenditure and facilitate correct categorizing of expenditure. (2007/206)

357. In 2006, purchases of fuel totalling \$30.546M were not brought to account in stock ledger. This included fuel uplifted in drums, which had a value of \$16.996M. To date, the army is still to remedy this matter.

Defence Force's Response: The Head of Budget Agency explained that the fuel purchases of \$30.564M were to be recorded in the stock ledger and that fuel acquired in drums was for interior locations.

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action to conform to the requirements of the stores regulations, which require that all purchases be properly accounted for in stock records. (2007/207)

358. During 2006, the Army had overpaid amounts totalling \$1,945,525 on transaction for the acquisition of fuel. There was no confirmatory evidence of recovery of the amount.

Defence Force's Response: The Head of Budget Agency indicated that \$1.945M was an overpayment to GUYOIL and that the "amount was credited to the GDF account and is not refundable, but used to clear HOB bills."

359. The explanation of the Head of Budget Agency suggests that the sum, which should have been treated as revenue because of its relationship to the previous year appropriations, was utilised to fund current expenditure. If this was the case, there would not only be breaches of set financial protocols, but the current year appropriations would have been over expended since related allocations, approved virements and supplementary provisions were also fully utilised.

Recommendation: The Audit Office recommends that the Guyana Defence Force (a) provide evidence of the recovery of the overpayments; and (b) institute measures to ensure that where amounts expended in previous years are recovered, these must be paid over to the Consolidated Fund as revenue. (2007/208)

360. Over the years, the presentation of log books for vehicles and other equipment was most unsatisfactory. In 2003, noncompliance was rated at 58%, while for the respective years 2004 to 2006 this was 98%, 65% and 61%. For the current reporting period, log books were not presented for 83 of the 98 vehicles and equipment requiring such records. In the absence of these books, it could not be determined whether the journeys undertaken were properly authorised and whether effective control was exercised over their use.

Defence Force's Response: The Head of Budget Agency indicated that "log books are now available to all serviceable vehicles and records are monitored by senior ranks in the units or Department on a daily basis. Log books are presently kept on each vehicle."

361. The comment of the Head of Budget Agency was invalidated by subsequent attempts to acquire the log books, which proved futile.

Recommendation: The Audit Office recommends that the Guyana Defence Force institute measures to ensure that log books are properly maintained for all vehicles requiring such records. (2007/209)

362. Circularised instructions require that a historical record be kept of each vehicle to record the cost of maintenance. However, such records were maintained for only 81 of the vehicles and equipment managed by the Force. This nevertheless represents an improvement, since there was a failure to maintain these records in prior to 2006 and in 2006 there were 49 such records.

Defence Force's Response: The Head of Budget Agency indicated that “the GDF is making every effort to have historical records for all vehicles and equipment. There were files and records for other vehicles opened in 2007 and this is ongoing. Historical files are kept centrally.”

Recommendation: The Audit Office recommends that the Guyana Defence Force ensure strict compliance with Section 26 of the Stores Regulation, concerning the maintenance of historical records for all vehicles. (2007/210)

363. Of the gross expenditure of \$205.357M under Other Transport, Travel and Postage, amounts totalling \$139.932M were expended on the hire of vehicles. As can be noted from the table below, there were 221 transactions valued at \$86.933M involving an army institution and its staffers. This practice is devoid of any ingredients that would render the transactions transparent, since the proffering of contracts among staff members and its institutions creates bases for conflicts of interest, irregularities, fraud and/or corruption.

Source of Hire	Transactions	Value \$'000
Civilian population	431	52,999
GDF Credit Union	137	74,977
GDF Staffers	84	11,956
Total	652	139,932

Defence Force's Response: The Head of Budget Agency explained that systems would be instituted to discontinue hiring of vehicles, which are owned by members of the Force.

Recommendation: The Audit Office recommends that the Guyana Defence Force institute measures to exclude GDF staffers and its institutions from awards of contracts for the procurement of goods and services, so that possibilities of conflicts of interest, irregularities, fraud and/or corruption could be avoided. (2007/211)

364. Measures were still not instituted to ensure that details of the vehicle hire earnings were submitted to the Internal Revenue Department of the Guyana Revenue Authority (GRA), in keeping with circularised instructions. Failure in this regard, could result in the loss of tax revenue to the Country.

Defence Force's Response: The Head of Budget Agency indicated that “contractors' earnings which include hire of vehicles owners were not submitted to GRA for the years 2006 and 2007. The non submission for these years 2006 and 2007 was an oversight and will be done by the second week in June 2009.”

365. Up to the date of finalising this report, the Army's compliance, with the requirement for submission of contractors' earnings to the GRA, could not be established.

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate steps to provide the Internal Revenue Department of the Guyana Revenue Authority (GRA) with all outstanding returns of contractor' earnings. (2007/212)

366. In relation to the hire of vehicles, the Guyana Defence Force utilised rates determined within the institution, since the year 2001. However, there was no evidence in the form of computations, comparisons or otherwise that would lend credibility to the quantum stipulated for each different kind of vehicle. In the circumstances, it could not be determined whether the rates used were fair and reasonable and whether they were competitive with other rates used countrywide.

Defence Force's Response: The Head of Budget Agency explained that "these rates were implemented after a comparative analysis with other agencies in addition to cost of fuel. Steps will be taken to have the comparative analysis of vehicles rates utilized by the Ministry of Works and other Government institutions."

Recommendation: The Audit Office recommends that the Guyana Defence Force undertake a comparative analysis of vehicle rates utilized by other Government institutions, in particular the Ministry of Public Works and Communications, and develop a list of acceptable rates for approval by the Defence Board. (2007/213)

367. On the matter of Telephone Charges, the Army is yet to introduce "identification blocked" post paid services as a system to avoid the use of the volatile prepaid service, which require phone cards, "top-up" and/or "C-point". During 2007, amounts totalling \$2.638M were expended on prepaid charges and phone cards, compared to \$6.330M in 2006.

Defence Force's Response: The Head of Budget Agency indicated that "this system is being studied and a decision will be known shortly."

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action to institute the use of "identification blocked" post paid services to enable transactions on cellular telephones to become transparent and accountable. (2007/214)

368. Cheque orders are required to be cleared within sixteen days after their issue through the submission of bills, receipts and other supporting documents. Based on a review carried out, these were being cleared on an average of two to three months later than required. To date there has been no evidence to suggest that any corrective measures were taken to arrest this situation. In this regard, the following is a summary of the cheque orders that remain outstanding since 2004.

Year	Amount	Value \$'000
2004	1,436	689,380
2005	98	246,330
2006	153	213,344
2007	88	313,165
Total	1,775	1,462,219

Defence Force's Response: The Head of Budget Agency explained that the GDF (Finance Department) will take the necessary action to clear all outstanding cheque orders as early as possible.

Recommendation: The Audit Office recommends that the Guyana Defence Force put systems in place to ensure that there is adequate accountability for payment vouchers and supporting documents, so that these could be provided for audit in a timely manner. (2007/215)

369. A review of the salaries records revealed that cash payments for the period under review approximated \$591.276M. Since the introduction of the Integrated Financial Management and Accounting System (IFMAS) in 2004 the Ministry of Finance urged that cash payments from salaries be minimized and that a phased approach be taken towards including all employees under the bank deposit system. The Guyana Defence Force has failed to observe this procedure, in that, it still maintains a very high salary portfolio of cash based payments. During the preceding financial period such cash payments totalled \$652.633M.

Defence Force's Response: The Head of Budget Agency explained that systems were put in place in February 2008 to minimise payment of salaries by cash. He also indicated that members of staff working in other locations were being encouraged to open personal bank accounts.

Recommendation: The Audit Office recommends that the Guyana Defence Force implement without undue delay the requirements for minimising the payment of salaries by cash as stipulated by the Ministry of Finance circular № 3/2003 dated 29 September 2003, on the IFMAS system. (2007/216)

370. The unpaid salaries account № 436 held at Bank of Guyana reflected a balance of \$16.225M, while the cash book showed a balance of \$15.303M as at 31 December 2007. The balance in the account had accumulated over several years, without being paid over to the Consolidated Fund, as required. Between the years 2004 and 2005, the Defence Force took action to pay over amounts totalling \$12.234M, but to date existing balance is yet to be cleared.

Defence Force's Response: The Head of Budget Agency explained that unpaid salaries for 2004/2005/2006 were fully paid over to the Consolidated Fund in 2007.

371. The Head of Budget Agency however did not explain the reason for the balance in the bank account as at 31 December 2007, which is indicative of the agencies failure to fully comply with the requirement to refund unpaid amounts to the Consolidated Fund.

Recommendation: The Audit Office recommends that the Guyana Defence Force take immediate action to pay over to the Consolidated Fund all unclaimed salaries, which remain uncollected for any time exceeding one month. (2007/217)

Current year matters, with recommendations for improvement in the existing system

372. A physical count of selected items at the various stores revealed that there were variances when compared with the stock ledger. These variances were as a result a failure to update bin cards and stock ledgers. In some cases, updating of these records was last done since 3 November 2008.

Defence Force's Response: The Head of Budget Agency indicated that “the Force is presently doing a stores audit and ensuring compliance to the Stores Regulations.”

Recommendation: The Audit Office recommends that the Head of Budget Agency ensure compliance with Stores Regulations 4 (x). (2007/218)

373. An examination of a sample of payment vouchers revealed that there were 72 payment vouchers for amounts totalling \$260.952M that were without supporting documentation. As a result, the propriety of the transactions, including whether value was received for the sums expended, could not be determined. The following are details:

Affected Subhead	Total Vouchers	Value \$'000
Materials, Equipment and Supplies	8	30,072
Fuel and Lubricants	16	57,320
Telephone Charges	18	30,778
Electricity Charges	6	25,461
Equipment Maintenance	5	3,328
Dietary	8	10,859
Other Operating Expenses	11	103,134
Totals	72	260,952

Defence Force's Response: The Head of Budget Agency explained that efforts will be made to locate the missing payment vouchers.

Capital Expenditure

Prior year matters, which have not been resolved

374. Building materials purchased in 2004 at a cost of \$10.645M could not be identified with any specific project since such details were not provided and the stores records of the 4th Engineer's Battalion revealed receipts under the amounts purchased by \$1.078M. The matter was to be investigated, but from all appearances such action was not initiated.

Defence Force's Response: The Head of Budget Agency explained that “these matters were to be addressed by the Engineering Officers and as far as I am aware they have not done so. Steps will be taken to have these matter addressed.”

Recommendation: The Audit Office recommends that the Head of Budget Agency do all that is necessary to unearth the reasons for the discrepancies and report, accordingly. (2007/219)

375. As a result of verification exercises carried out in 2004 discrepancies in relation to building works, which are listed hereunder were unearthed, but these are yet to be addressed.

- (a) A final account of the works was not produced to clarify the reasons why electrical works were not undertaken during the contractor renovation works at CUPOCS;
- (b) There were overpayments totalling \$77,350 on the rehabilitation of the senior officers accommodation at Camp Stephenson, as a result of shortfalls in the measurements to the walkway and ceiling;
- (c) Kitchen and Mess Hall at Lethem was not rehabilitated, although materials valued at \$474,296 were purchased to facilitate such works; and
- (d) Sketches, drawings or other pertinent details of the works and in some cases details of materials procured were not provided to enable verification works at the all ranks squash court, ordinary ranks accommodation at Base Camp Stephenson and female accommodation at Base Camp Seweyo.

Defence Force's Response: The Head of Budget explained that “(a) the contractor did not bring the work to a stage where electrical works could have been done. The contract was terminated before completion”; (b) the overpayment of \$77,350 “is being investigated and expected to be concluded shortly”; (c) the matter concerning the kitchen and mess hall at Lethem “is being investigated and a report will be submitted on this matter shortly”; and (d) drawings for ordinary ranks accommodation at Base Camp Stephenson and female accommodation at Base Camp Seweyo “will be made available for submission to the Auditors.”

Recommendation: The Audit Office recommends that the Guyana Defence Force do all that is necessary to bring the outstanding matters to closure. (2007/220)

376. The overpayment of \$607,600 on the construction of the car park at Timehri that was undertaken in 2005 is still to be recovered.

Defence Force's Response: The Head of Budget Agency explained that GDF is looking into the matter and promised to submit a report soon.

Current year matters, with recommendations for improvement in the existing system

377. During an examination of transaction undertaken from the capital provisions of the Guyana Defence Force, it was discerned that 66 payment vouchers for expenditure amounting to \$84.624M were not presented for audit scrutiny. In the circumstances, the propriety of the transactions, including whether value was received for the sums expended, could not be determined. The following are details:

Affected Subhead	Total Vouchers	Value \$'000
12001 – Guyana Defence Force	34	30,740
12003 – Marine Development	1	6,000
28001– Pure Water Supply	11	5,128
28002 – Agricultural Development	9	2,596
34005 – Infrastructure	2	3,139
51002 – Equipment (GDF)	9	37,021
Totals	66	84,624

Defence Force's Response: The Head of Budget Agency explained that the GDF (Finance Department) will take the necessary action to locate the missing payment vouchers.

378. The required approvals to effect changes in the capital programmes of the Army were not obtained when the following transactions were undertaken:

- (a) Purchase of equipment valued at \$5.595M from allocations under subhead 12001 – Guyana Defence Force. The equipment included a four-wheel trailer, one 6600 watts generator, two hard saws, one diesel engine, cement mixer, one hammer drill and one water pump for Camp Grooms; and
- (b) The acquisition of three generator sets at a cost of \$6M from provisions under 12003 – Marine Development.

Defence Force's Response: The Head of Budget Agency indicated that “this was an oversight. Steps will be taken to avoid this practice in the future.”

Recommendation: The Audit Office recommends that the Guyana Defence Force seek the relevant approval for a Change in Programme whenever it foresees the need to purchase items not included in its capital programme. (2007/221)

Subhead 12003 – Marine Development

379. In relation to the provisions of \$25M, which was allocated for the rehabilitation of a dredge at Ruimveldt, construction of base at Moleson Creek and the completion of senior officers' accommodation complex at Ruimveldt, it was discerned that works on the dredge and base at Moleson Creek was not undertaken, even though a sum of \$ 17.382M was expended from the provisions. Following these omissions, the works were not budgeted for in subsequent years, prompting suspicions that these were either of very low priority or unnecessary.

Defence Force's Response: The Head of Budget Agency did not explain why there was a failure to undertake the works.

Recommendation: The Audit Office recommends that the Guyana Defence Force do everything to ensure that its capital programs are undertaken as planned, while observing the Financial Secretary guidelines for the release of funds and requirements of the Procurement Act. (2007/222)

Subhead 51002 – Equipment (GDF)

380. The adjudication of the NPTAB was not evidenced in the acquisition of 2 hand sets, water pump, computer, fax machine and other equipment, the values of which gave an aggregate value of \$12.594M.

Defence Force's Response: The Head of Budget Agency indicated that “steps are being taken to verify if NPTAB approval was sought.”

Recommendation: The Audit Office recommends that the Guyana Defence Force take action to ensure that where the approval is sought and obtained at the various levels of adjudication prescribed in the Procurement Act (2003) and Regulations, steps must be taken to retain and present for audit all evidence that support the decisions arrived at by the respective Boards, inclusive of documentation of such decisions made. (2007/223)

AGENCY 55
SUPREME COURT

Current Expenditure

Prior year matters, which have not been resolved

381. There continued to be several apparent irregularities pending before the Court or with the police. These irregularities were uncovered at various magisterial districts during 1995 to 2001 and were valued at \$22.509M.

No	Magisterial Courts /Districts	Nature of Apparent Irregularity	Amount \$	Year
1	East Demerara	Tampering of receipts and CCBS	5,000	2000
2	East Demerara	Cheques were written for a higher amount from the Maintenance and Bastardy account	40,000	1999
3	West Demerara	Amounts paid for affiliation were converted to personal use by an officer	5,466,000	2000
4	West Demerara	Misappropriation of funds	6,221,000	1992/93
5	West Demerara	Receipts were altered to show higher amounts resulting in overpayments to bailers/defendants	2,447,000	1999
6	West Demerara	Records were adjusted to reflect different amounts	555,000	1999
7	West Demerara	Overpayment of disbursement of bail money	3,565,000	1994/97
8	Providence Magistrate Court	Alternations in amounts shown on the case jackets and receipts issued to defendants	946,575	1998
9	Georgetown Magistrate Court	Tampering of receipts and short banking	818,250	1998
10	Georgetown Magistrate Court	Tampering of receipts to show lesser amounts collected	242,100	1999
11	Berbice	Three fraudulent transaction	54,000	1998
12	Berbice	Short banking	2,149,204	2000/01
	Total		22,509,129	

Department's Response: The Head of Budget Agency indicated, at a follow-up on the status of these cases, that 6 of them (listed at numbers 7 to 12) were dismissed by the Magistrate in 2005. The remaining 6 (listed at numbers 1 to 6) are still with the police and no charges have been instituted up to the time of reporting.

Recommendation: The Audit Office recommends that the Department should write the Finance Secretary on the matters which were dismissed by the Court with a view of writing off those items listed at 7 – 12 totalling \$7.775M. (2007/224)

382. The Department has not yet located the documentation in relation to the 36 advances totalling \$243,950 in order to reimburse the suitors' deposit account № 3108. These advances were issued in 1997 to defray travelling expenses of magistrates and clerks at the Essequibo Magisterial district and were inappropriately met from the suitors' deposit account.

Department's Response: The Head of Budget Agency indicated that these advances cannot be located, hence we are unable to make the necessary adjustments.

Recommendation: The Audit Office recommends that the Department should approach the Accountant General's Department with a view of reconstructing the payments. (2007/225)

383. The insurance claim of \$236,250 has still not been uplifted, due to the issue of ownership of Vehicle PDD 5855 not being resolved. This vehicle was involved in an accident during the period 2005. The Department undertook to repair the vehicle at a cost of \$200,000. The insurance company offered to pay an amount of \$236,250, as compensation, for damages to the vehicle. However, the cheque could not be uplifted since the vehicle was loaned to the Department by the Ministry of Education and the Ministry is maintaining that the vehicle does not belong to them even though the registration indicates that it does. Further, the Department has also not complied with the Stores Regulations, in that an accident report was not filed with the Finance Secretary, detailing who was responsible for the accident and the measures implemented to prevent a recurrence.

Department's Response: The Head of Budget Agency indicated that this matter has not been resolved as the Ministry of Education continues to insist that the vehicle does not belong to them, contrary to evidence provided.

384. The Department continued to incur significant cost in the hiring of taxis, as shown below. The Head of Budget Agency had indicated that the Department only has one vehicle available so they are constrained to the use of taxi services. However, in 2008 three vehicles were procured.

Name of Taxi Service	2005 \$'000	2006 \$'000	2007 \$'000
Elite Transportation Services	6,059	8,998	7,206
Orindell Bess	-	172	208
Beraj Singh	287	337	355
Chandradak	-	210	369
Ace Taxi Service	-	-	1,836
Lovely Lass Ride	912	-	-
Persaud Taxi Service	-	-	300
Total	7,258	9,717	10,274

Department's Response: The Head of Budget Agency indicated that the Department used the taxi services for the banking of revenues for the 6 Magisterial Districts, transporting of magistrates, transporting court files and other court materials, serving summons, notices etc.

Magisterial Districts

385. The bailiff register kept at the Georgetown Magisterial District was still not properly written up at the time of inspection to indicate whether writs were satisfied or withdrawn between plaintiff and defendant. The register also bore no evidence of supervisory checks.

Department's Response: The Head of Budget Agency indicated that the bailiff register has been updated with the relevant information with supervisory checks done by the Clerk of Court.

Notwithstanding the Department's response to the observations, the evidence reviewed in relation to this matter suggest that the supervisory checks were carried out on the daily appointment book and not the bailiff register.

Case Jackets

386. The filing of criminal and civil case jackets at the Georgetown, West Demerara and East Demerara Magisterial Districts continued to be disorganised with a number of case jackets being misplaced or filed at different locations and the register of case jackets not containing any information to this effect. During the period under review, a total of 23,944 criminal cases, 2,083 affiliation cases and 1,465 civil cases were filed, of which case jackets were not presented for 574, 27 and 35 respectively.

Other Matters

387. An examination of the master inventory revealed that it was not updated with new items bought nor did it contain any evidence of supervisory checks. In addition, some of the items purchased were not marked to be readily identifiable as the Department's Property.

Department's Response: The Head of the Budget Agency acknowledged this finding and indicated that corrective action will be taken.

Recommendation: The Audit Office recommends that the Department comply with the Stores Regulations as it relates to the maintenance of its master and sectional inventories and ensure that all fixed assets purchased are marked as the property of the Department. (2007/226)

388. According to the Collectors Cash Book, Fees, Fines and Seizures totalling \$55.130M were received for 2007. However, examination of the fines register revealed that there was no evidence of supervisory checks. The commitment warrant register could not be updated with the fines outstanding. It was noted that 432 commitment warrants were issued during the period. However, we were unable to determine whether these warrants were executed since the columns were not written up. As a result, we were unable to determine exactly how the commitment warrant register was written up and whether the number of warrants issued was correct.

Department's Response: The Head of Budget Agency acknowledged this finding and indicated that corrective action will be taken.

Recommendation: The Audit Office recommends that the Department take the necessary measures to ensure that the registers are properly written up with the correct information at all time. (2007/227)

AGENCY 71 & DIVISION 531
REGION 1 – BARIMA WAINI

Current Expenditure

Prior year matters, which have not been resolved

389. The Regional Administration has still not taken corrective measures to ensure that pay changes are channelled correctly. The authorities for pay changes that were forwarded by the Teaching Service Commission were received at the Education Department, which failed to forward same to the Regional Personnel Unit but instead provided the Regional Accounting Unit with copies, thus resulting in action without the required personnel advice and failure to update the Region's personnel records. This situation continued during 2007.

Region's Response: The Head of Budget Agency indicated that corrective measures were taken to have matters relating to pay changes forwarded to the Personnel Section, which in turn would forward same to the Regional Accounting Unit for necessary action.

Recommendation: The Audit Office recommends that the Regional Administration carry out the necessary supervisory checks to ensure that the system put in place is maintained and functioning effectively. (2007/228)

390. The Regional Administration has still not taken appropriate measures to recover related deductions in respect of unpaid salaries for the years 2005 and 2006. During 2007, amounts totalling \$3.089M were refunded to the Sub-Treasury as unclaimed net salaries. However, an examination revealed that the deductions were remitted to the Sub-Treasury on average of 1 month later, while some deductions were erroneously paid over to the various agencies and have not been recovered. It was noted that the relevant agencies were written to but there was no response. It should be emphasised that the failure to recover the deductions would result in over-payments to the various agencies and a corresponding over-statement on the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that letters were sent to all the Agencies to recover the overpaid amounts but no responses were received. Reminders are now being sent to these Agencies. In addition, steps have been taken to correct this situation whereby all Head Teachers or Teachers in-charge are required to submit staff Loss Report as soon as any Teacher leave the job.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the amounts overpaid to the various agencies and ensure that the system in place is monitored. (2007/229)

391. The Regional Administration has still not taken the necessary steps to have all of its employees registered with the National Insurance Scheme. In 2006 there were 24 employees who were without NIS numbers, clearly indicating that they were not yet registered with the National Insurance Scheme. During 2007, there were 58 employees without NIS numbers, 12 of which related to 2006, while at time of audit in February 2009, 28 employees were still without such number. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of Budget Agency indicated that with the appointment of a Senior Personnel Officer, there is closer collaboration between the Region and the National Insurance Scheme to ensure all employees are duly registered.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to have all its employees registered with the Scheme promptly. (2007/230)

392. The Regional Administration has still not put mechanisms in place to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. At the time of reporting, it was noted that 1,235 cheque orders with a value of \$520.429M remained outstanding for the years 2004-2006. Similarly, for 2007, 295 cheque orders valued at \$121.125M remained outstanding.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has commenced an exercise to have these cheque orders located and cleared.

Recommendation: The Audit Office once again recommends that the Regional Administration make diligent efforts to have these long outstanding cheque orders cleared and implement corrective measures to have all cheque orders cleared within the stipulated time-frame. (2007/231)

393. The staff of the Regional Administration continued to frequently uplift cheques for suppliers without being authorised to do so. This practice amounted to a serious breach of the system of internal control. During 2006 there were 48 instances totalling \$43.606M for both suppliers and contractors where such breaches had occurred. Similarly in 2007, the staff uplifted 18 cheques totalling \$17.211M on behalf of suppliers without being authorised to do so.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has advised its staff to desist from this practice and have since implemented the use of Standing Orders upon the Accountant General's advice for this purpose.

Recommendation: The Audit Office recommends that disciplinary action be taken against any Officer who fails to comply with the instructions to desist from this practice. (2007/232)

394. The Regional Administration has still not taken the necessary steps to preserve payment vouchers for audit purposes. During 2006, 317 payment vouchers valued at \$120.187M were not submitted for audit examination. Similarly, for the period 14 August 2007 to 31 December 2007, 212 payment vouchers valued at \$42.691M were not submitted for audit examination, despite repeated requests. This situation was compounded by the failure of the Sub-Treasury to provide the related cash book for the period 01 January 2007 to 13 August 2007. As a result, the number and value of the payment vouchers in respect of this period could not be easily determined. In the circumstances, an examination could not be carried out to determine whether value was received for monies spent.

Region's Response: The Head of Budget Agency indicated that all payment vouchers are being kept by the Sub-Treasury for safekeeping and despite repeated requests by the Regional Administration, the payment vouchers were not made available.

Recommendation: The Audit Office recommends that the Regional Administration collaborate with the Sub-Treasury to locate these payment vouchers and have same presented for audit examination. (2007/233)

395. The Regional Administration has still not taken corrective action as it relates to the maintenance of its Ordinary Imprest. During the period under review, a number of Officers continued to have more than one advance at the same time.

Region's Response: The Head of Budget Agency indicated that although this situation existed in 2007, this practice has now ceased.

Recommendation: The Audit Office recommends that the Regional Administration carry out regular supervisory checks to ensure that this practice does not recur. (2007/234)

396. The Regional Administration failed to take appropriate measures to monitor fuel purchased for the 3 power plants located at Port Kaituma, Moruca and Mabaruma and the vehicles and equipment owned by the Region. An examination of the records relating to the purchase of fuel and lubricants during 2007 revealed that:

- (i) Purchases of diesel were delivered directly to the Mabaruma Power Plant, however, the related receipts were recorded in the stock records at the Regional Stores. Subsequent issues of fuel to the Power Plant could not be verified, since a stock book to record all receipts and issues which the Region claimed to have implemented and maintained since 21 June 2005, was not presented for audit scrutiny;

- (ii) Fuel and lubricants are required to be purchased from the Guyana Oil Company (GUYOIL). However, should fuel not be available at GUYOIL then purchases are required to be made from private, reputable and authorised suppliers/dealers registered with the Guyana Energy Agency and “not available certificates” must be obtained from GUYOIL before these purchases are made from private suppliers. However, although purchases totalling \$33.729M were made from private suppliers, “not available certificates” were not seen for the period January-October and December 2007 and the “not available certificates” seen November 2007 were not attached to the payment vouchers to support the payments; and
- (iii) Twenty-one contracts valued \$1.630M were awarded to the same contractor for the transporting of 661 drums of fuel and 276 cases of lubricants from GUYOIL, Morawhanna Depot, to the main store at Mabaruma during the year. However, it could not be determined whether all the fuel purchased and contracted to be transported to the Regional Stores were actually received, since all the fuel were not delivered at the same time, due to inadequate storage space as claimed by the Region. Only the amounts actually delivered were recorded in the stock records. The undelivered fuel was stored on the premises of the contractor, who is also a businessman and a registered supplier of fuel. As the need arises, the Regional vehicle and boat drivers were given slips of paper by the relevant authority to uplift fuel from the contractor, however, the fuel uplifted was not recorded in the stock records.

Region’s Response: The Head of Budget Agency has acknowledged the findings and has indicated that efforts are being made to regularise the situation.

Recommendation: The Audit Office recommends that the Regional Administration (a) investigate whether all the fuel purchased and contracted to be transported to the Regional Stores were actually received, (b) obtain “not available certificates” from GUYOIL before purchases are made from private suppliers, and (c) ensure that all fuel purchased and delivered are recorded in the relevant records and properly accounted for. (2007/235)

397. The Regional Administration has still not taken corrective measures to ensure log books are maintained for all vehicles and equipment owned and/or operated by the Region, while ensuring that all required information are at all times, recorded therein. In addition, the Regional Administration has still not implemented a historical record for each vehicle to record the cost of maintenance. During 2006, log books were not presented for 14 out of the 31 serviceable vehicles/equipment for which log books were required to be maintained. Similarly, during 2007, log books were not presented for 10 out of 18 serviceable vehicles/equipment.

Region’s Response: The Head of Budget Agency has acknowledged the findings and has indicated that corrective measures are currently being taken to have the required information recorded in the log books and to locate and present the outstanding log books.

Recommendation: The Audit Office once again recommends that the Regional Administration take the necessary action to have log books maintained for all vehicles owned by the Region and to have them kept in safe custody, so they can be easily located and presented for audit examination when requested. (2007/236)

398. The Regional Administration has still not recovered amounts totalling \$651,156 overpaid to a contractor in 2005 for the construction of a water trestle in the compound of the Port Kaituma Administration building.

Region's Response: The Head of Budget Agency has indicated that letters were written to the contractors with the view of recovering the overpayments, but there has been no recovery to date.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments. (2007/237)

399. Systems were not put in place by the Regional Administration to account for revenues of the generation project and have same paid into the Consolidated Fund. The Regional Administration subsidised the Port Kaituma and Moruca Sub-Regions with 20 and 3 drums of fuel respectively per month to operate their generators. In each case, these generators provided electricity to the public and private individuals. This process was administered over by Electricity Committees, which collected revenue from these individuals. Except for the fact that an Assistant Regional Executive Officer (AREO) was responsible for each plant, the Regional Administration did not exercise any supervision over the collection of revenues and the utilisation of same to purchase fuel.

Region's Response: The Head of Budget Agency has acknowledged this situation but explained revenues were not paid into the Consolidated Fund, since the revenues collected are being used to purchase fuel and other miscellaneous expenses incurred for power generation.

Recommendation: The Audit Office recommends that the Regional Administration make provision in their budget for the purchase of the fuel and ensure that the revenues collected are paid into the Consolidated Fund. (2007/238)

400. There was no corrective action by the Regional Administration to ensure that the Tender Board minutes were not deficient in reporting the events as they occurred. During 2007, pertinent details in relation to the dates, time and witnesses to the opening of bids, number of bids received and compliance with statutory requirements and recommendations of any assessment committee appointed by the Board, continued to be omitted from the minutes. The minutes also excluded the arguments of the Chairman and Members and/or submissions of advisors, which would have consequentially led to awards of contracts or rejection of bids. In the circumstances, a complete picture of events that led to awards of contracts was not disclosed.

Region's Response: The Head of Budget Agency has acknowledged that this situation did exist in 2007 but systems have since been put in place to improve on the way the minutes are kept.

Recommendation: The Audit Office recommends that the Regional Administration records all the necessary and relevant information in the Tender Board minutes to accurately report on events as they occur. (2007/239)

401. The Regional Administration has still not undertaken the exercise to install 300 meters to provide electricity to the Administration which were purchased in June 2003. At the time of the audit in February 2009 these meters were still in the stores.

Region's Response: The Head of Budget Agency has indicated that a decision was made to retain all 300 meters to be used at two locations, namely, Wauna and Santa Rosa in Moruca, due to these Communities having a new electricity distribution system.

Recommendation: The Audit Office recommends that the Regional Administration ensure that these meters are installed as soon as possible. (2007/240)

Current year matters, with recommendations for improvement in the existing system

402. Amounts totalling \$30.619M were expended on the Rental and Maintenance of Buildings. Included in this sum were 45 contracts valued at \$25.716M awarded for the repairs to 12 living quarters, 10 schools, health hut and centre, Port Kaituma guest house, 2 hospitals and office building. Of these contracts, 18 valued at \$16.593M required adjudication by the Regional Tender Board, while the remaining contracts were awarded on the authority of the Head of Budget Agency. However, there was no evidence to indicate that the appropriate Tender Board procedures were followed since the contracts were not awarded based on a system of quotations.

Region's Response: The Head of Budget Agency has acknowledged this finding and indicated that systems will be put in place to ensure compliance with Tender Board procedures at all times.

Recommendation: The Audit Office recommends that the Regional Administration ensure that Tender Board procedures are adhered to for the award of all contracts. (2007/241)

403. Amounts totalling \$33.617M were expended on Security Services, however, an examination of the related payment vouchers revealed that payments were being made 15 days within the bill month for services rendered for that said month. It was also observed that the number of guards working on any given shift was not stated and the Region paid for the full complement of 82 Security Officers each month. The Region does not have a security checker, as such, reliance was placed on the checks done by the security firm.

Region's Response: The Head of Budget Agency has acknowledged this finding and has indicated that spot checks are presently being carried out by Officers of the Regional Administration to determine whether security guards are on the job.

Recommendation: The Audit Office recommends that the Regional Administration take necessary action to monitor the presence of the Security Guards at the various locations in order to ensure payment is only made for the services of the Security Guards who are on the job. (2007/242)

Other Matters

404. During the period under review, it was noted that the Region's Sub-Treasury cashbook was overdrawn by amounts totalling \$20.764M, while a comparison with the Regional Accounting Unit vote ledger showed an unspent balance of \$36.542M. As a result of the overdrawn Sub-Treasury cash book, payment vouchers valued at \$18.036M relating to the year 2007 could not be paid during that year. However, these were subsequently paid in 2008, for which approval was granted. Further, it was noted that the balance recorded on the bank statement as at 31 December 2007 in respect of the Sub-Treasury's bank account, was a credit of \$46.184M. During the audit it was explained that the overdraft in the Sub-Treasury cash book occurred as a result of the Ministry of Finance's failure to reconcile its records with those of the Sub-Treasury in the Region. However, the overdraft situation in the cash book has since been regularised.

Region's Response: The Head of Budget Agency has acknowledged this finding and indicated that corrective action has been taken.

Recommendation: The Audit Office recommends that the Sub-Treasury ensure that its records are reconciled with that of the Ministry of Finance's records promptly. (2007/243)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 1202400 – Buildings (Health)

405. There was no evidence that the Regional Administration recovered amounts totalling \$47,500 and \$205,000 which were overpaid to the contractors in respect of the rehabilitation of Pakera Dental Hut and the Pakera Laboratory, respectively during 2005. The overpayment on the Dental Hut was as a result of a failure to tile the examination room and walls, while that of the Laboratory was as a result of the failure to construct a trestle and cupboards and paint the building.

Region's Response: The Head of Budget Agency has indicated that letters were written to the contractors with the view of recovering the overpayments, but there has been no recovery to date.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments. (2007/244)

Current year matters, with recommendations for improvement in the existing system

Subhead 1202400 – Buildings (Health)

406. The sum of \$24.5M was allocated for the rehabilitation of cottage hospital at Port Kaituma, Pakera and Waramuri, construction of health hut at Manawarin and Moruca and the construction of an incinerator at Arakaka cottage hospital. As at 31 December 2007, amounts totalling \$21.041M were expended on the rehabilitation of the Waramuri cottage hospital, the Port Kaituma and Pakera hospital complexes, Arakaka cottage incinerator, Manawarim health hut and the purchase of 7 water tanks. However, it was noted that the contract for the rehabilitation of Waramuri cottage hospital was awarded by the Regional Tender Board (RTB) in the sum of \$5.051M to the lowest bidder. As at 31 December 2007, amounts totalling \$5.308M were paid to the contractor resulting in payment of \$0.254M in excess of the contract sum for which an approved variation was not presented. In addition, it was noted that the sum of \$0.375M was paid to the said contractor without a detailed breakdown of the composition of this sum.

Region's Response: The Head of Budget Agency has indicated that action would be taken to identify the reason for the excess payment and necessary steps taken to recover any amount overpaid to the contractor.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to (i) recover the amount overpaid to the contractor, (ii) institute appropriate measures to avoid any recurrences, and (iii) ensure that the necessary approval is obtained for any variation in the contract sum and all relevant documentations are presented before any payment is made. (2007/245)

Subhead 1901100 – Agricultural Development

407. The sum of \$4M was allocated for the construction of a nursery at Kaimwatta - Moruca. The contract for this project was awarded by the RTB to the lowest of 3 bidders in the sum of \$3.971M. As at 31 December 2007, the entire amount was paid to the contractor. However, a physical verification carried out on the building revealed that the contractor was overpaid an amount of \$0.70M for grillwork that was not done to the building.

Region's Response: The Head of Budget Agency has indicated that the Contractor was written to and has committed to installing the grillwork that was not done.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the contractor to have the grillwork installed immediately and institute appropriate measures to avoid any recurrences. (2007/246)

Subhead 2601400 – Power Supply

408. The sum of \$10M was allocated for the supply of electricity to areas such as Mabaruma, Port Kaituma and Santa Rosa Settlement and purchase of 150 KVA generator, transformers, arrestors, ROC switches, circuit breaker and electrical poles. As at 31 December 2007, amounts totalling \$9.403M were expended on the purchase of electrical items including 2-150KVA transformers, 1- 90 KVA generator, duplex cable, ROC switches, etc. The purchases were awarded by the RTB to 2 suppliers in the sum of \$12.833M. However, the items were only received in 2008 by the Region. Audit checks carried out on the items purchased revealed that the transformer and the generator have still not been put into use.

Region's Response: The Head of Budget Agency has indicated that electricity poles are now being erected and this is expected to be completed by August 2009 with the installation of the transformer and generator.

Recommendation: The Audit Office recommends that the Regional Administration utilise the transformer and generator for the purposes intended as soon as possible since prolonged storage without use would result in deterioration. (2007/247)

Subhead 2604400 – Other Equipment

409. The sum of \$9M was allocated for the purchase of a tractor and trailer. A change in programme was granted for the inclusion of a pressure washer, jack hammer and portable compactor. As at 31 December 2007, amounts totalling \$8.997M were expended and the items purchased were verified as having been received but there were no evidence that these items were recorded in the stock records. Audit checks carried on these items revealed that the tractor and trailer is located at Port Kaituma while the other items are located at the Region's main office, however, they were not marked nor inventoried.

Region's Response: The Head of Budget Agency has indicated that corrective action is being taken to have the items marked and recorded in the inventory.

Recommendation: The Audit Office recommends that the Regional Administration (i) comply with the Stores Regulations as it relates to the recording of items in the stock records; and (ii) ensure that all fixed assets are appropriately marked and listed on the Region's inventory. (2007/248)

AGENCY 72 & DIVISION 532
REGION 2 – POMEROON/SUPENAAM

Current Expenditure

Prior year matters, which have not been resolved

410. The necessary mechanisms to expedite the flow of information from the various Programme Heads were not put in place by the Regional Administration nor has the Regional Administration taken action to recover the deductions from the various agencies. As a result, overpayment of net salaries totalling \$182,995 made to 2 officers during 2006 still remained outstanding. Similarly, in 2007, amounts totalling \$581,048 were paid to 10 Officers, of which \$472,145 were recovered, leaving an outstanding amount of \$108,903. The related deductions totalling \$170,136 in respect of these overpayments were paid over to the relevant agencies and have not been recovered.

Region's Response: The Head of Budget Agency explained that the overpayments were mainly due to the late submission of the relevant information to the Personnel Section and that the relevant Officers and Agencies were written to, however, to date there were no responses.

Recommendation: The Audit Office once again recommends that the Regional Administration put systems in place to expedite the flow of information from the relevant Programme Heads to the Personnel Section and renew their efforts to recover the overpayments from officers and the respective agencies. (2007/249)

411. The Regional Administration had overpaid 7 officers salaries totalling \$698,709 since 2002. However, amounts totalling \$160,000 were recovered, with the amount of \$538,709 still outstanding from these Officers.

Region's Response: The Head of Budget Agency explained that he had written to the Finance Secretary seeking advice in order to bring closure to this matter but has not yet received a response.

Recommendation: The Audit Office recommends that the Regional Administration follow up this matter with the Finance Secretary in order to resolve same. (2007/250)

412. Motor car allowance totalling \$198,936 for the period June 2001 to May 2003, which was paid to an official accredited to the Region by the Ministry of Local Government and Regional Development, has still not been recovered despite the official still being accredited to the Region. It was noted that the Ministry of Local Government and Regional Development had provided the Official on a full time basis with a chauffeur driven vehicle.

Region's Response: The Head of Budget Agency indicated that the Ministry of Local Government and Regional Development was written to on this matter, since this Officer's salary is being met by that Ministry. However, to date no response has been received by the Region.

Recommendation: The Audit Office once again recommends that the Regional Administration urgently pursue this matter with the Ministry in order to recover the amounts paid as motor car allowance to the Officer. (2007/251)

413. Further, it was noted that the Travelling Register continued to be unacceptably maintained, since pertinent information such as the authority for the payment of travelling allowances, designation of Officers and particulars of motor vehicle insurance were still not being recorded.

Region's Response: The Head of Budget Agency acknowledge this finding and explained that corrective measures are being implemented.

Recommendation: The Audit Office recommends that the Regional Administration urgently address this issue to ensure that the Travelling Register is properly maintained at all times. (2007/252)

414. Cabinet approval dated 26 January 2009 was obtained by the Regional Administration for the write-off of gasoline to the value of \$2,666,662 that was lost from the Hardware Store. However, the amount of gasoline lost during the period 13 June 1996 to 12 March 1998 was valued at \$4.307M, leaving approval still to be obtained for gasoline valued at \$1,640,338. In addition, it was noted that approval was not obtained for the write-off of (a) 37,806 litres of dieselene of which 26,167 litres were spilled when a water tender collided with a fuel tank and 11,639 litres for which a police report was received, and (b) cash valued at \$3.692M which was lost from the Anna Regina Multilateral School.

Region's Response: The Head of Budget agency indicated that (a) the Finance Secretary was written to in order to have this matter closed but to date there has been no response, and (b) the Region is still awaiting the police report with respect to the loss of cash at the Anna Regina Multilateral School.

Recommendation: The Audit Office recommends that the Regional Administration (i) ensure that submission is made to the Ministry of Finance for onward submission to Cabinet for approval to write off the remaining losses for fuel, and (ii) pursue the matter of the loss of cash from the Anna Regina Multilateral School with the Police. (2007/253)

415. Corrective measures have still not been instituted by the Regional Administration to ensure that log books are maintained for all vehicles and equipment owned and/or operated by the Region, while ensuring that all required information are at all times, recorded therein. During the period under review, a list of serviceable vehicles/equipment submitted by the Region indicated that there were 48 vehicles and equipment. However, only 26 log books were submitted, of which 18 were partial submissions. As a result, it could not be determined whether effective control was exercised over the vehicles/equipment managed by the Region.

Region's Response: The Head of Budget Agency indicated that corrective measures have since been put in place to monitor all log books.

Recommendation: The Audit Office once again recommends that the Regional Administration put the necessary systems in place to ensure that log books are kept and maintained for all vehicles/equipment owned and/or operated by the Region. (2007/254)

416. Action was not taken by the Regional Administration to recover overpayments totalling (i) \$801,070 made to contractors in respect of the repairs to 10 buildings within the Region for the year 2005, and (ii) \$285,320 made to contractors in respect of the repairs to 3 buildings for the year 2006.

Region's Response: The Head of the Budget Agency indicated that the contractors were written to for refund of the amounts overpaid. However, these contractors are contending that at the completion of their respective jobs they were not aware of any overpayments and, as such, are requesting a review of their overpayments.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue this matter with a view of recovering the overpayments from the contractors and institute appropriate measures to avoid any recurrences. (2007/255)

417. Although there was an improvement in the maintenance of the stock ledgers in relation to the receipts and issues of items at the Drugs Bond and Ration Store at the Public Hospital, Suddie, the updating of these ledgers were still not being done in a timely manner.

Region's Response: The Head of Budget Agency acknowledge this finding and explained that corrective measures are being implemented.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to ensure that the stores ledgers are updated promptly. (2007/256)

418. Approval was received by the Regional Administration from the Finance Secretary for the disposal of a quantity of unserviceable machinery and equipment. However, it was noted that a number of items, listed below, for which approval was obtained have not yet been disposed of by the Region.

Description	Location
Toyota Land Cruiser	Engineering
D6 Bulldozer	Engineering
Bedford truck 380	Engineering
Nissan Patrol 4 x 4 chassis	Engineering
580Excavator	Pomeroon
Bedford truck cab	Engineering
Unifloat	Charity

Region's Response: The Head of Budget Agency acknowledged this finding and explained that steps are being taken to dispose of the items based on the valuation obtained.

Recommendation: The Audit Office recommends that the Regional Administration expedite the disposal of these items for which approval has been granted. (2007/257)

419. Corrective action was not taken by the Regional Administration to recover rent and electricity payments from 38 of 63 Officers who were occupying Government quarters during 2005.

Region's Response: The Head of Budget agency explained that of the 38 Officers not paying rent or electricity, 28 were Medical Personnel and Teachers from the Hinterland areas for which the non-payment of rent or electricity has been the practice for several years. In respect of the other 10 quarters, 4 were assigned to Officers not attached to the Regional Administration, 2 were handed over to the Police, one to the Guyana People's Militia, one to the National Communications Network, one to a former Regional Executive Officer and the remaining 1 assigned to the Officer operating the pump station at DAWA. In addition, the Administration is currently making efforts to recover the cost for both rental and electricity from tenants occupying Government Quarters who are not entitled to same.

Recommendations: The Audit Office recommends that the Regional Administration seek clarification from the relevant authorities on what category of Officers are entitled to rent and electricity free quarters, and where there is no such entitlement, make every effort to recover the cost for both rent and electricity from the personnel occupying these Quarters. (2007/258)

Current year matters, with recommendations for improvement in the existing system

420. An audit inspection carried out at the Regional Hardware Store revealed that the stock ledgers are kept and maintained within the confines of the Store, contrary to the stipulations as laid down in the Stores Regulations. It was also observed that the purchase and issue of fuel were made in litres, while the quantities were converted into gallons and recorded in the stock ledgers and bin cards.

Region's Response: The Head of Budget Agency indicated that immediate action would be taken to have this situation regularised.

Recommendations: The Audit Office recommends that the Regional Administration ensures that (i) the stock ledgers are kept and maintained away from the Store in accordance with the Stores Regulations, and (ii) a standard measurement be used in the purchase, issue and recording of fuel. (2007/259)

421. The sectional inventories for the various wards and offices at the Suddie Hospital were not updated despite assurances given that efforts are being made to update and regularise same. Also, the inventory for the newly opened Diagnostic Centre was not presented for audit examination. In the circumstances, it could not be determined whether all inventory items were properly accounted for.

Region's response: The Head of Budget Agency indicated that action is being taken to have all inventories updated and to locate the inventory in respect of the Diagnostic Centre.

Recommendation: The Audit Office recommends that immediate action be taken to rectify this situation. (2007/260)

422. The Oscar Joseph District Hospital is in receipt of a yearly sum of \$100,000 from the Public Hospital, Suddie, to operate an Imprest. An audit inspection carried out at the institution revealed that the Officer who is responsible for the operation of the Imprest also performs the functions of expeditor, storekeeper, store attendant and ledger clerk among other administrative duties. This situation clearly shows that there is a breakdown in internal controls since there is no segregation of duties.

Region's Response: The Head of Budget Agency explained that the institution is a small one and that one Officer can perform the above duties comfortably and it would not be economical to employ a separate Officer to perform each of these duties.

Recommendation: The Audit Office recommends that the Regional Administration review the system in place and should it still not be considered economical to employ other Officers then adequate supervisory checks should be instituted. (2007/261)

Capital Expenditure

Prior year matters, which have not been resolved

Subhead 12001 – Buildings (Health)

423. The Regional Administration has not yet recovered overpayments totalling \$514,320 made to contractors during 2005 for the construction of the Health Post at Siriki, the rehabilitation of the Health Post at Abrams Creek and the extension to the Health Post at Lima Sands. Similarly, the Regional Administration has not yet recovered overpayments of \$685,140 and \$168,400 made to contractors in 2006 for works done at the Charity Hospital and Doctors' Quarters, Suddie respectively.

Region's Response: The Head of Budget Agency indicated that the respective contractors were written to in respect of the overpayments with a view of recovering same. However, the contractors requested a revisit of the works since they were not aware of any overpayments at the completion of the projects.

Recommendation: The Audit Office recommends that the Regional Administration renew their efforts to recover the amounts overpaid to the contractor and institute appropriate measures to avoid any recurrences. (2007/262)

Subhead 12002 – Buildings (Education)

424. The Regional Administration has not yet recovered overpayments totalling \$1.013M made to contractors in respect of works done on several buildings during 2004 and 2005 as shown below:

Description	Overpayment \$'000
Ulele Headmaster Quarters	353
Kabakaburi Headmaster Quarters	316
Good Hope Nursery School	217
Anna Regina Nursery School	111
Aurora Primary School	16
Total	1,013

Region's Response: The Head of Budget Agency indicated that the respective contractors were written to in respect of the overpayments with a view of recovering same. However, the contractors requested a revisit of the works since they were not aware of any overpayments at the completion of the projects.

Recommendation: The Audit Office recommends that the Regional Administration renew their efforts to recover the amounts overpaid to the contractor and institute appropriate measures to avoid any recurrences. (2007/263)

Subhead 14005 – Roads

425. The Regional Administration has not yet recovered overpayments totalling \$2.593M paid to contractors in respect of the rehabilitation of the Peppertown Street – Lima, Lloyd Street – Richmond and Main Street - Somerset & Berks.

Region's Response: The Head of Budget Agency indicated that the respective contractors were written to in respect of the overpayments, however, the contractors requested a revisit to the sites since they were not aware of any overpayments at the completion of the projects.

Recommendations: The Audit Office recommends that the Regional Administration investigate these overpayments and make every effort to recover the sums overpaid from the contractors who undertook the works and institute appropriate measures to avoid any recurrences. (2007/264)

Current year matters, with recommendations for improvement in the existing system

Subhead 12029 –Buildings (Administration)

426. The sum of \$4M was voted for the rehabilitation of the Regional Accounting building. The contract for the works was awarded to the most competitive bidder in the sum of \$3.371M. A separate contract was awarded to the same contractor for additional works undertaken in the sum of \$1.948M giving a final project cost of \$5.319M. As at 31 December 2007, amounts totalling \$3.958M were paid to the contractor. The works were physically verified as having been completed and overpayments totalling \$830,685 were made to the contractor as shown below:

Description	Unit	Qty.	Qty. Paid	Diff.	Rate \$	Amount \$
Ceiling – 1” x 4” V- joint	sf	1,160	3,534	2,374	100	237,400
Ceiling – ¼” ply sheet	sf	1,392	3,534	2,142	100	214,200
A/C Units	nr	5	6	1	210,000	210,000
Painting of ceiling	sy	284	522	238	400	95,200
Column	sy	0.61	2.1	1.49	28,000	41,720
Column	sy	0.45	1.6	1.15	28,000	32,200
Total						830,720

Region’s Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/265)

Subhead 12001– Buildings (Health)

427. The sum of \$9M was voted for (a) the construction of a new nurse’s hostel at Suddie, (b) the rehabilitation of Health Centre at Kabakaburi, and (c) payment of retention. A change in programme was granted for the inclusion of the rehabilitation of Oscar Joseph District Hospital. Amounts totalling \$8.879M were expended and it was noted that the contract for the rehabilitation of the Oscar Joseph District Hospital was awarded in the sum of \$1.599M to the most competitive bidder. As at 31 December 2007, amounts totalling \$1.598M were paid to the contractor. However, a physical inspection of the works revealed an overpayment of \$330,000.

Region’s Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/266)

Subhead 12028 – Buildings (Education)

428. The sum of \$27M was voted for (a) construction of storage facility/dormitory at Wakapoa, (b) construction of Lima Sands Primary School, (c) Rehabilitation of Charity Secondary School, (d) Rehabilitation of Sanitary blocks at Dredge Creek Primary and Hackney Nursery Schools, and (e) payment of retention. Amounts totalling \$26.999M were expended and it was noted that the contract for the construction of the Dredge Creek Primary School was awarded to the second lowest bidder in the sum of \$7.944M on the grounds that the lowest bidder does not have the financial capability and technical personnel. There was an approved variation of \$1.254M, giving a final project cost of \$9.198M. As at 31 December 2007, amounts totalling \$8.912M were paid to the contractor. The works were completed and a physical verification revealed an overpayment of \$626,330.

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/267)

429. The contract for the construction of Lima Sands Primary School was awarded in the sum of \$7.034M to the lowest bidder. A separate contract was awarded to the same contractor for additional works in the sum of \$2.200M, giving a final project cost of \$9.234M. As at 31 December 2007, amounts totalling \$8.006M were paid to the contractor. The works were completed and a physical verification revealed an overpayment of \$198,431.

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/268)

430. The contract for the extension of the dormitory at Wakapoa was awarded in the sum of \$1.743M to the most competitive bidder. There was an approved variation of \$207,675, giving a final project cost of \$1.950M. As at 31 December 2007, amounts totalling \$1.911M were paid to the contractor. The works were completed and a physical verification revealed an overpayment of \$117,000.

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/269)

Subhead 13007 – Miscellaneous D & I Works

431. The sum of \$90M was voted for (a) the construction and rehabilitation of irrigation checks, tail walls, box culverts, regulators, timber revetments and access dams at locations including Aurora, Pomona, Better Hope, Devonshire Castle, Evergreen, Reliance and Dartmouth, and (b) the payment of retention. As at 31 December 2007, the entire allocation was expended as follows:

Description	Amount \$'000
Construction of 7 timber revetments	20,338
Rehabilitation of 5 access dams	16,614
Construction of 6 tail walls	16,470
Construction of 8 irrigation checks	14,081
Construction of 5 box culverts	10,259
Construction of 2 farm to market roads	4,424
Payment of retention	2,583
Construction of 2 access bridges	2,444
Construction of 1 regulator	1,318
Desilting of trench at McNabb	1,280
Miscellaneous	189
Total	90,000

432. Seven contracts valued at \$19.458M were awarded for the construction of 7 timber revetments. Of these contracts, 5 were awarded to the most competitive bidders, whilst the other 2 was not awarded to the most competitive bidders on the basis that 1 of the lower bidders were already engaged in other jobs and the other had withdrawn his bid. There were approved variations totalling \$2.716M on 4 contracts, giving a final project cost of \$22.174M. As at 31 December 2007, the works were verified as having been satisfactorily completed and amounts totalling \$20.338M were paid to the contractors. A physical verification of the works revealed an overpayment of \$336,000 on the construction of the timber revetment at Suddie Hospital.

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/270)

433. Five contracts valued at \$18.016M were awarded for the rehabilitation of 5 access dams. Four of these contracts were awarded to the most competitive bidders, while the other was awarded to the second lowest bidder on the grounds that the lowest bidder was not pre-qualified. There was a variation of \$1.472M on 1 contract giving a final project cost of \$19.488M. As at 31 December 2007, the works were verified as having been satisfactorily completed and amounts totalling \$16.614M were paid to the contractors. However, a physical inspection of the works revealed an overpayment of \$740,500 on the rehabilitation of the access dam at Queenstown.

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/271)

Subhead 14005 – Roads

434. The sum of \$38M was allocated for (a) upgrading of roads in areas such as Queenstown, Hampton Court, Anna Regina, Lima, Riverstown and Danielstown, and (b) the payment of retention. Amounts totalling \$37.999M were expended and it was noted that \$36.537M was utilised for the award of 7 contracts to the most competitive bidders for these works. As at 31 December 2007, amounts totalling \$36.153M were paid to the contractors. The works were physically verified as having been completed and amounts totalling \$5.525M were overpaid on these contracts as detailed below:

Description	Amount \$'000
Upgrade Sonnah Street, Lima	1,613
Upgrade School Dam, Riverstown	1,318
Upgrade Church Street, Queenstown	1,240
Upgrade Abattoir Street, Danielstown	882
Upgrade Kayman Sankar Road	472
Total	5,525

Region's Response: The Head of Budget Agency indicated that the contractors were written to in respect of the overpayments, however, the contractors requested a revisit to the sites since they were not aware of any overpayments at the completion of the projects.

Recommendations: The Audit Office recommends that the Regional Administration investigate these overpayments and make every effort to recover the sum overpaid from the contractors who undertook the works and institute appropriate measures to avoid any recurrences. (2007/272)

Subhead 19012 – Land development

435. The sum of \$15M was allocated for the upgrading of streets at La Belle Alliance, Richmond and Anna Regina. Amounts totalling \$14.999M were expended and it was noted that 4 contracts totalling \$15.124M were awarded for the upgrading of 4 streets. Three of these contracts were awarded to the most competitive bidders, while the other was awarded to the second lowest bidder on the grounds that there was a small difference of \$94,700 between the lowest and second lowest bidder. As at 31 December 2007, amounts totalling \$14.903M were paid to the contractors. The works were physically verified as having been satisfactorily completed. However, a physical inspection revealed an overpayment of \$1.633M on the upgrading of Ramesh Street, La Belle Alliance.

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment, however, the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/273)

Subhead 44002 – Other Equipment

436. The sum of \$14.5M was allocated for the purchase of sewage disposal truck, steel pontoon and chain saws. A change in programme was granted for the inclusion of overhauling of grader engine and regularisation of power. Amounts totalling \$14.494M were expended on the purchase of one sewage disposal truck, 2 chain saws, overhauling of grader engine, purchase of electrical items and regularising of power at the Regional Accounting Unit. However, an examination of the purchase of the electrical items revealed that 6 Requisitions to Purchase were made out to the same supplier on the same date to the value of \$946,360. Payments were made on 6 separate cheque orders, using the cheque order system. It would appear that the payments were deliberately sub-divided to avoid adjudication by the Regional Tender Board.

Region's Response: The Head of Budget Agency regretted this lapse in procurement and indicated that systems have since been put in place to avoid a recurrence.

Recommendation: The Audit Office recommends that the Regional Administration (i) make purchases that are in keeping with the capital projects profile and ensure that, where necessary, a change in programme is obtained before actual expenditure is incurred, and (ii) ensure that all purchases made are adjudicated at the appropriate Tender Board level in keeping with the Procurement Act. (2007/274)

HEAD 73 & DIVISION 533
REGION 3 – ESSEQUIBO ISLANDS / WEST DEMERARA

Current Expenditure

Prior year matters, which have not been resolved

437. The Regional Administration has made noticeable improvements with respect to overpayments of related deductions to various agencies and forwarding of pay changes directives in respect of resignations, transfers, dismissals and retirement to the Regional Accounting Unit in a timely manner. Of the sums totalling \$1.505M and \$1.687M overpaid as salaries to employees in 2005 and 2006 respectively, \$656,199 was recovered for 2006. However, the related deductions of \$491,544 and \$621,108 paid over to the Guyana Revenue Authority and the National Insurance Scheme were not recovered. In 2007, there was a reduction in the overpayment of salaries to employees. This overpayment amounted to \$398,236, of which \$115,440 was recovered. However, \$126,278 paid as deductions to the Guyana Revenue Authority and the National Insurance Scheme have not been recovered.

Region's Response: The Head of Budget Agency indicated that measures were taken to forward pay changes directives to the Regional Accounting Unit in a timelier manner, resulting in the reduction of overpayment of salaries to Officers and Teachers. In addition, with respect to the overpayment of salaries to Officers and the paying over of the related deductions to the various agencies, the Head of Budget Agency indicated that letters were written to the Officers and the relevant agencies concerned.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid and ensure that the systems put in place are functioning effectively at all times. (2007/275)

438. Overpayments totalling \$515,383 have still not been recovered by the Regional Administration. These overpayments were the gross salary paid to an Equipment Operator and the related deductions totalling \$142,233 which were paid over to the various agencies and were as a result of the Officer continuing to be paid salary 19 months after the date of leaving the job.

Region's Response: The Head of Budget Agency indicated that diligent efforts made by them proved successful when they were able to determine that the person is presently being paid pension by the Accountant General's Department. The Region has since written to the Accountant General to verify whether it is possible to recover the amounts overpaid from the individual's pension.

Recommendation: The Audit Office recommends that the Regional Administration follow up this issue with the Accountant General in order to resolve the matter. (2007/276)

439. Systems were not put in place by the Regional Administration to ensure that all payments were properly and consistently allocated to the correct line item of expenditure. Payments continued to be inappropriately charged to various line items, thus resulting in misallocation of expenditure. During 2007, amounts totalling \$704,413 and \$120,000 expended on Janitorial Supplies and fuel and lubricants respectively were incorrectly charged to Line Item – Field Materials and Supplies. In addition, payments totalling \$1.892M in respect of 2 contracts for the rehabilitation of doctor’s quarters and repairs to the northern wing at the Leonora Cottage Hospital were incorrectly charged to Line Item – Others, instead of Line Item – Maintenance of Buildings.

Region’s Response: The Head of Budget Agency explained that the expenditure were charged to the Line Item – Field Materials and Supplies since they were utilised for outreach trips in the riverain areas, while the expenditure for the doctors quarters and Hospital were charged to Line Item – Others because they were budgeted for under this Line Item.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all expenditures are appropriately budgeted for and charged to the correct Line Items since provisions are made for these types of purchases under the relevant Line Items. (2007/277)

Current year matters, with recommendations for improvement in the existing system

440. Amounts totalling \$66.768M were expended on the Rental and Maintenance of Buildings. Included in this sum was a contract for the rehabilitation of Parika Backdam Nursery School, which was awarded to the second lowest bidder at the Engineer’s price of \$1.382M on the grounds that the lowest bidder had other jobs. As at 31 December 2007, the amount of \$1.367M was paid to the contractor. The works were completed and a physical verification revealed an overpayment of \$63,495 as detailed below:

Item	Description	Unit	Qty.	Qty. Pd.	Diff.	Rate \$	Amount \$
3b	Wooden frame windows	No.	51	54	3	13,000	39,000
3c	GH laths	bm	0	99	99	230	22,770
3d	Window jams	bm	0	7.5	7.5	230	1,725
Total							63,495

Region’s Response: The Head of Budget Agency indicated that this overpayment would be investigated. In addition, the contractor was written to in order to recover the amount overpaid.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to recover the amount overpaid and institute proper supervisory checks on the execution of all works in order to avoid any overpayment. (2007/278)

Other Matters

441. An examination of payment vouchers revealed that 379 vouchers totalling \$28.128M were not presented for audit examination. As a result, it could not be verified whether value was received for all monies expended.

Region's Response: The Head of Budget Agency indicated that all efforts are being made to locate these vouchers and present same for audit examination.

Recommendations: The Audit Office recommends that the Regional Administration institute measures to ensure the security of all payment vouchers and make diligent efforts to locate these vouchers and present same for audit examination. (2007/279)

442. The various stores located and operated by the Region were inspected, and the following unsatisfactory features were noted:

- (i) Vreed-en-Hoop Stores:– The general physical condition of this Store leaves much to be desired, in that (a) the roof and ceiling were leaking, causing damage to the items in the Store, (b) there was a heavy infestation of termites, (c) there was a lack of lighting in 2 sections of the Store, and (e) obsolete and unserviceable items have been lying in the Stores for a number of years;
- (ii) Crane Stores:– A physical verification of items in this Store could not be carried out, since the items were packed in a haphazard manner, in that, serviceable and unserviceable items were stored together. There were also very poor lighting and insanitary conditions. Further, an examination of the loans register revealed that a number of valuable items such as a winch, iron monkey, hymac buckets, ripping bucket, cleaning bucket, hymac boom, wire rope and radiator, etc were loaned to contractors and other private individuals, some since 2002 and these have still not been returned to the Stores;
- (iii) Dietary Stores – West Demerara Regional Hospital:– An audit inspection revealed that the stock ledgers were not written up for the entire period under review. However, other stores records were adequately and satisfactorily maintained. Also, there is a need for the installation of additional shelves, since the store is congested; and
- (iv) Drugs Bond – West Demerara Regional Hospital:– An audit inspection at the Drugs Bond revealed that stock ledgers were maintained at the Drugs Bond. However, bin cards were not maintained for the entire year under review. It was also noted that there is an urgent need for more shelves to be installed in the store, since the store was very congested with several items seen lying on the floor.

Region's Response: The Head of Budget Agency acknowledged the condition of the Stores and explained that (i) The Stores at Vreed-en-Hoop has since been organised and properly cleaned and items laid out; (ii) a stock count of the obsolete items was carried out at the Crane Stores with the intention to transfer or dispose of them. In addition, letters were sent to the respective individuals requesting the return of items that were on loan; (iii) additional shelves were constructed at the Diretary Stores – WDRH and the Stores in now in a better condition. In addition, stock ledgers were written up with effect from December 2008; and (iv) Bin cards were prepared with effect from 1 June 2009 for the Drugs Bond – WDRH.

Recommendation: The Audit Office recommends the Regional Administration take urgent action to (i) ensure strict compliance with the Stores Regulation at all times, and (ii) recover the items loaned to contractors and other private individuals. (2007/280)

Capital Expenditure

Prior year matters, which have not been resolved

443. The Regional Administration has recovered \$567,500 of the \$3.156M which was overpaid to contractors in respect of works undertaken during 2005 and 2006. This amount represents mobilisation advances paid for the construction of 2 roads. However, the following amounts still remained outstanding:

Description of works	Amount Overpaid \$'000
Mobilisation advances – construction of 3 roads	228
Mobilisation advance – construction of timber bridge at Zeeburg	459
Construction of Health Post at Vive-La-Force	400
Rehabilitation of Dundas Street	274
Mobilisation advance – construction of timber bridge at Hague	245
Construction of Health Post at Good Fortuin	52
Rehabilitation of sluice door at Bagotsville	44
Construction of revetment at Maria Johanna	38
Construction of Satellite Clinic – Tuschen	848
Total	2,588

Region's Response: The Head of Budget Agency indicated that he has since written to the Contractors to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the amounts overpaid to the contractors and institute appropriate measures to avoid any recurrences. (2007/281)

Current year matters, with recommendations for improvement in the existing system

Subhead 12030 – Buildings (Education)

444. The sum of \$29M was allocated for the (a) payment of retention, (b) construction of Primary School at Santa Mission, (c) extension of Leguan Secondary, Zeelugt and Vreed-en-Hoop Primary Schools, (d) rehabilitation of Primary School at Patentia, (e) construction of head teacher’s quarters at Clemwood and (f) upgrading of sanitary block at Kawall Primary School, Canal № 2 Polder. The full sum was expended and it was noted that the contract for the construction of Head Master’s Quarter at Clemwood, Demerara River was awarded to the most competitive bidder in the sum of \$4.486M. As at 31 December 2007, amounts totalling \$4.411M were paid to the contractor and the project was completed. However, a physical verification of the works revealed overpayments totalling \$386,326 as detailed below:

Description	Unit	Qty.	Qty. Paid	Diff.	Rate \$	Amount \$
Sand fill 6” floor	cy	35.8	40	4.2	4,000	16,800
Damp proof	sy	80.7	90	9.3	500	4,650
BRC fabric	sf	80.7	90	9.3	1,300	12,090
Concrete 4”	cy	8.9	10	1.1	22,000	24,200
Re-used internal wall boards	-	-	-	-	-	84,800
Re-used skirting & facings	-	-	-	-	-	11,200
Rafters	bm	220	301	81	250	20,250
Purlins	bm	61.7	80	18.3	320	5,856
Purlins	bm	148	240	92	320	29,440
Bat proofing	ly	0	52	52	400	20,800
Roof	sy	123.3	160	36.7	2,200	80,740
Flashing	ly	12.3	16.5	4.2	1,500	6,300
Window	nr	17	18	1	8,000	8,000
Rain water installation	ly	24.7	40	15.3	4,000	61,200
Total						386,326

Region’s Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment. However, the contractor requested a revisit to the site since he was not aware of any overpayment on completion of the project.

Recommendation: The Audit Office recommends that the Regional Administration investigate this overpayment and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/282)

Subhead 14006 – Roads

445. The sum of \$44.4M was allocated for projects including (a) the payment of retention, and (b) the construction of roads in areas such as Meten–Meer– Zorg, La Grange, Goed Intent, Free and Easy and Sisters Village. There was an extension in programme for the inclusion of construction of roads at № 662, Parika, Fourth Cross Street, Sisters Village and the purchase of sand and loam. As at 31 December 2007, amounts totalling \$44.398M were expended.

446. The contract for the construction of a road at First Cross Street, Goed Intent, was awarded by the National Procurement and Tender Administration Board to the second lowest bidder in the sum of \$10.255M on the grounds that the lowest bidder did not submit bid security. As at 31 December 2007, amounts totalling \$10.190M were paid to the contractor. The works were completed and a physical verification revealed overpayments totalling \$423,460 as detailed below:

Description	Unit	Qty.	Qty. Paid	Diff.	Rate \$	Amount \$
Road shoulder	cy	443	578	135	300	40,500
Sheet pile 2 ply	bm	2,240	3,104	864	300	259,200
Capping beam	bm	0.0	240	240	300	72,000
Decking plank	bm	660.8	688	27.2	300	8,160
Traffic barriers – no work was done	-	-	-	-	-	43,600
Total						423,460

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to recover the amount overpaid and institute proper supervisory checks on the execution of all works in order to avoid any overpayment. (2007/283)

447. The contract for the construction of road at № 662, Parika was awarded to the most competitive bidder in the sum of \$ \$5.785M. As at 31 December 2007, amounts totalling \$4.981M were paid to the contractor. The works were completed and a physical verification revealed overpayments totalling \$67,000 as detailed below:

Description	Unit	Qty	Qty. Paid	Diff.	Rate \$	Amount \$
White sand	cy	416.7	422	5.3	2,500	13,250
White sand/sand loam	cy	166.7	169	2.3	2,500	5,750
Crusher run	cy	110	113	3	9,500	28,500
Prime coat CRS 2	sy	1000	1013	13	300	3,900
Bitumen (DBST)	sy	1000	1013	13	1,200	15,600
Total						67,000

Region's Response: The Head of Budget Agency indicated that the contractor was written to in respect of the overpayment.

Recommendation: The Audit Office recommends that the Regional Administration take immediate steps to recover the amount overpaid and institute proper supervisory checks on the execution of all works in order to avoid any overpayment. (2007/284)

AGENCY 74 & DIVISION 534
REGION 4 – DEMERARA/MAHAICA

Current Expenditure

Prior year matters, which have not been resolved

448. The Regional Administration had still not recover overpayments totalling \$722,408, which were paid to 7 teachers who had resigned during 2006. Similarly in 2007, overpayments totalling \$1.391M were made to 17 Officers who had left the job by way of resignations, dismissals, etc., as a result of their salaries continuing to be paid into their bank accounts.

Region's Response: The Head of Budget Agency indicated that investigations have commenced on these overpayments and it was found that of the 17 persons, 5 made refunds. This exercise is continuing and will be completed in 10 days.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to recover the overpayments made and put measures in place to ensure that pay changes are submitted in a timely manner to the Regional Accounting Unit to avoid a recurrence of this nature. (2007/285)

449. Corrective measures were not implemented by the Regional Administration to have all of its employees registered with the National Insurance Scheme. During 2006, there were 47 employees who were without NIS numbers, clearly indicating that they were not registered with the National Insurance Scheme. Similarly, in 2007, the situation continued with 47 employees for both 2006 and 2007 not being registered with the Scheme. It should be emphasised that registration with the Scheme has implications for social security and other benefits.

Region's Response: The Head of Budget Agency indicated that 28 employees have since been registered, 4 are VSOs, while 15 applications are currently being processed by the National Insurance Scheme.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the National Insurance Scheme to ensure that all its employees are registered with the Scheme. (2007/286)

450. Although the Regional Administration took some efforts to clear the outstanding cheque orders through the submission of bills, receipts and other supporting documents, for 2006, 56 cheque orders valued at \$13.730M remained outstanding. Similarly, in 2007, 125 cheque orders valued at \$49.206M were outstanding.

Region's Response: The Head of Budget Agency indicated that reconciliation between the records of the Regional Administration and the Sub-Treasury are still ongoing to determine the outstanding cheque orders.

Recommendation: The Audit Office once again recommends that the Regional Administration review its system with respect to the clearing of cheque orders and implement additional measures to have these cheque orders cleared within the stipulated timeframe. (2007/287)

451. The Regional Administration has still not implemented measures to ensure that log books are properly maintained for vehicles and equipment owned and operated by the Region. Of the 6 serviceable vehicles and equipment owned and controlled by the Region for which log books are required to be maintained, only 1 log book was presented for audit examination for the year under review.

Region's Response: The Head of Budget Agency indicated that log books were maintained for the vehicles for 2007, however, efforts to retrieve them from the Region's Store in Triumph proved futile. Systems have since been put in place to prevent a recurrence of this nature.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all log books are properly secured, so that they can be presented for audit when requested. (2007/288)

452. The Regional Administration had still not recovered overpayments of (i) \$127,000 which was paid to a contractor for rehabilitation works on the heavy duty bridge at Kuru Kuru, Soesdyke during 2005, (ii) \$1.807M which was paid to the contractor for the rehabilitation of Clonbrook Nursery School Road. This was due to the contractor rehabilitating 590 feet of the said road instead of 975 feet, as was stated in the contract, (iii) \$331,440 which was paid to the contractor for the rehabilitation of Roger Harper Street, Buxton, East Coast Demerara. This was due to the contractor rehabilitating 10,319 square feet of the actual surface area instead of 11,700 square feet, as was stated in the contract, and (iv) \$729,747 which was paid to the contractor for the construction of Greenfield Sluice Road. This was due to the contractor constructing 853 feet of the said road instead of 1,050 feet as was stated in the contract for 2006.

Region's Response: The Head of Budget Agency indicated that the contractors were written to but there have been no responses from them.

Recommendation: The Audit Office recommends that the Regional Administration renew their efforts to recover the amounts overpaid and institute proper supervisory checks on the execution of all works in order to avoid overpayments. (2007/289)

453. The Regional Administration had still not complied with the Stores' Regulations since the updating of the inventory records were still on-going at the time of the audit.

Region's Response: The Head of Budget Agency indicated that the updating of the inventory records would take some time, since the entire inventory records were destroyed.

Recommendation: The Audit Office recommends that the Regional Administration make an effort to have these records reconstructed in a timelier manner. (2007/290)

454. Action was taken by the Regional Administration to replace the gift register which was destroyed by the flood in 2005; however, this register is still to be updated with the gifts received by schools.

Region's Response: The Head of Budget Agency indicated that donors of gifts often deliver the items directly to the departments/sections of their choice. As such, the information in respect of these gifts is sometimes not channelled to the Regional Administration.

Recommendation: The Audit Office recommends that the Regional Administration issue a directive to all sections and departments requesting them to prepare a list of gifts received along with the costs/value for these gifts on a monthly basis and submit same to the Regional Administration for inclusion in the Region's records. (2007/291)

Current year matters, with recommendations for improvement in the existing system

455. Amounts totalling \$38.571M were expended on electricity charges, however, a electricity charges register was not presented for audit examination. As a result, it could not be easily determined whether all monies expended for electricity were properly accounted for. In addition, a comparison of the telephone register and the Appropriation Accounts revealed a difference of \$874,354, indicating that the register was not updated with all the amounts expended for telephone charges.

Region's Response: The Head of Budget Agency acknowledged these findings and promised to implement an electricity charges register and have a reconciliation done between the telephone register and the Appropriation Accounts.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure that the records mentioned above are properly maintained and promptly updated. (2007/292)

456. Amounts totalling \$810,000 were expended on rental of buildings for the Education Sector to house 6 schools, however, the contract agreements/documents were not produced for audit scrutiny. As a result, the validity of these payments could not be substantiated.

Region's Response: The Head of Budget Agency indicated that the buildings were rented for a short term, and as such, no contract agreement was entered into between the Regional Administration and the Landlords.

Recommendation: The Audit Office recommends that the Regional Administration in future, enter into a contract agreement whenever buildings are being rented in order to safeguard its interest and ensure that all payments are in keeping with contractual agreements. (2007/293)

457. Amounts totalling \$112.656M were expended on Maintenance of Infrastructure. Physical verification of a sample of the projects executed revealed that (a) amounts totalling \$682,500 were overpaid to the contractor for the rehabilitation of Webster Avenue, Buxton; (b) amounts totalling \$21,200 were overpaid to the contractor for the construction of road at Saywah Grannyfield, Cane Grove; and (c) amounts totalling \$359,250 were overpaid to the contractor for the rehabilitation of Chairman's Street, Mocha/Arcadia.

Region's Response: The Head of Budget Agency indicated that the contractor has agreed to repay the amount of \$21,200 which was overpaid to the contractor for the construction of road at Saywah Grannyfield, Cane Grove, while the Region is requesting a meeting between their Engineering Department and that of the Audit Office to clarify issues on the other overpayments.

Recommendation: The Audit Office recommends that the Regional Administration institute proper supervisory checks on the execution of all works in order to avoid overpayments and where any such overpayment occur, these should be immediately recovered. (2007/294)

Capital Expenditure

Prior year matters, which have not been resolved

458. The Regional Administration has still not recovered overpayments of \$1.359M and \$136,000 paid to the contractors for the extension of the Kuru Kururu Primary School and the rehabilitation of the Melanie Health Post, respectively. In addition, amounts totalling \$650,000, \$300,000 and \$600,000, paid as provisional sums for the rehabilitation of the Administration Building – Friendship, Second Street, Cove and John and South Lancaster Road, respectively, have also not been recovered.

Region's Response: The Head of Budget Agency explained that the contractors were written to seeking recovery of the overpayments but no response was received.

Recommendation: The Audit Office recommends that the Regional Administration renewed its efforts to recover the overpayments. (2007/295)

Current year matters, with recommendations for improvement in the existing system

Subhead 12033 – Buildings (Education)

459. The sum of \$26M was allocated for the rehabilitation of nursery school at Kuru Kururu and teachers' quarters at St. Cuthbert's Mission and the construction of nursery school at Lusignan. As at 31 December 2007, amounts totalling \$25.897M were expended. The contract for the construction of Teachers' Quarters at St. Cuthberts Mission was awarded to the most responsive evaluated bidder in the sum of \$6.121M. There was an approved variation of \$400,500, giving a final project cost of \$6.521M. As at 31 December 2007, the works were completed and amounts totalling \$6.975M were paid to the contractor, which exceeded the final project cost by \$454,000. No approval was seen for this payment, as such, the sum was considered to have been overpaid to the contractor.

Region's Response: The Head of Budget Agency indicated that the Engineering Department recognised its failure to seek a variation approval since they were misled in thinking that additional/variation works amounting to 10% of the contract sum did not require Tender Board approval.

Recommendation: The Audit Office recommends that the Regional Administration in future seek approval for variations to project costs before such payments are made. (2007/296)

Subhead 12080 – Buildings (Administration)

460. The sum of \$25M was allocated for the construction of an Administration Building at Triumph, East Coast Demerara. The contract for the works was awarded by the National Procurement and Tender Administration Board to the eight lowest of 11 bidders in the sum of \$25M on the grounds that 6 of the other lower bids were considered too low and the other bidder submitted an invalid NIS compliance. As at 31 December 2007, the works were incomplete, however, it was noted that amounts totalling \$24.999M were paid to the contractor. As such, there would have been an overpayment on the contract as at 31 December 2007 when compared with the measured works as at that date.

Region's Response: The Head of Budget Agency acknowledged this finding.

Recommendation: The Audit Office recommends that the Regional Administration make payments on contracts in accordance with the progress of works executed and desist from paying the entire contract sums before the completion of the project so as to ensure that the Region is not without recourse to an acceptable alternative of withholding payment should the contractor not comply with the terms of his engagement. (2007/297)

Subhead 14007 – Roads

461. The sum of \$25M was allocated for the: (a) construction of roads at Victoria and Annadale; (b) rehabilitation of streets at Strathavon, Bladen Hall, Golden Grove and Mahaica; and (c) payment of retention. There was approval for an extension in programme to include the rehabilitation of Grannville Park Access Road and the construction of Company Road, Buxton. As at 31 December 2007, amounts totalling \$24.999M were expended.

462. The contract for the construction of Cell Star Street at Hand-en-Veldt, Mahaica was awarded to the lowest of 7 bidders in the sum of \$4.617M. As at 31 December 2007, the works were completed and amounts totalling \$4.805M were paid to the contractor, which exceeded the final project cost by \$188,000. No approval was seen for this payment, as such, the sum was considered to have been overpaid to the contractor.

Region's Response: The Head of Budget Agency indicated that the Engineering Department recognised its failure to seek a variation approval since they were misled in thinking that additional/variation works amounting to 10% of the contract sum did not require Tender Board approval.

Recommendation: The Audit Office recommends that the Regional Administration in future seek approval for variations to the project costs before such payments are made. (2007/298)

463. The contract for the construction of Nursery School Street, Strathavon was awarded to the most responsive evaluated bidder in the sum of \$3.889M. As at 31 December 2007, amounts totalling \$3.364M were paid to the contractor. A physical verification of the works carried out revealed overpayments totalling \$335,900 as detailed below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Amount \$
3	Clean drains	ly	333	300	33	600	19,800
7	Clay on shoulders	ly	333	300	33	600	19,800
8	Grade carriageway	sy	611	500	111	100	11,100
9	Compact white sand	cy	306	250	56	2,200	123,200
11	Crusher run 4" thick	sy	68	56	12	13,500	162,000
Total							335,900

Region's Response: The Head of Budget Agency promised to investigate the overpayments and take action to recover same.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayments and put measures in place to avoid a recurrence. (2007/299)

Subhead 17012 – Agriculture Development (D&I)

464. The sum of \$23M was allocated for the (a) rehabilitation of Helena № 1 and № 2 Middle Walk Canals, Mahaica; (b) rehabilitation of Middle Walk Canal - Good Hope, outfall sluice at Supply and revetment at Mosquito Hall, Mahaica; and (c) construction of revetment at main irrigation canal at Cane Grove and Alliance, Timehri. Amounts totalling \$22.650M were expended as follows:

Description	Amount \$'000
Rehabilitation of outfall and infall and revetment at Mosquito Hall	4,980
Construction of revetment at Cane Grove – Main Irrigation Canal	4,914
Construction of revetment at 3 rd Creek, Alliance – Timehri	4,649
Rehabilitation of Helena № 1 and № 2 Middle Walk Canals	3,744
Rehabilitation of Dr. Reid Sluice Canal – Supply	3,025
Rehabilitation of Good Hope Middle Walk Canal, Mahaica	1,338
Total	22,650

465. The contract for the rehabilitation of outfall and infall revetment at Mosquito Hall was awarded to the fourth lowest of 10 bidders as the most responsive evaluated bidder in the sum of \$5.634M. As at 31 December 2007, amounts totalling \$4.980M were paid to the contractor. A physical verification of the works carried out revealed overpayments totalling \$628,000 as detailed below:

Item	Description	Unit	Paid	Actual	Diff.	Rate	Amount \$
2	King piles	lf	720	630	70	1,800	126,000
4	Anchor piles	lf	220	Nil	220	1,500	330,000
6	Tie rods	nr	11	Nil	11	10,000	110,000
7	Three coats tar to piles	sum	200,000	138,000	62,000	-	62,000
Total							628,000

Region's Response: The Head of Budget Agency agrees with the findings and promised to take action to recover the overpayments.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayments and put measures in place to avoid a recurrence. (2007/300)

466. The contract for the construction of green heart revetment at Cane Grove main irrigation canal was awarded to the second lowest of 12 bidders as being the most responsive evaluated bidder in the sum of \$5.034M. As at 31 December 2007, amounts totalling \$4.914M were paid to the contractor. A physical verification of the works revealed that the specifications called for the “supply, point, tar and driving of 14 inches diameter King piles and Anchor piles”. However, the piles used, were of 12 inches diameter. This would result in the contractor being overpaid and the integrity of the structure compromised.

Region’s Response: The Head of Budget Agency promised to investigate this matter.

Recommendation: The Audit Office recommends that the Regional Administration investigates this matter with the view of determining the extent to which the contractor was overpaid and recover same. (2007/301)

Subhead 25037 – Furniture and Equipment (Health)

467. The sum of \$4M was allocated for the purchase of filing cabinets, electrical fans, refrigerators, water coolers, desks, chairs, tables, suites and gas stoves. As at 31 December 2007, amounts totalling \$3.997M were expended. The items purchased could not be substantiated, since the payment vouchers and other relevant documentation were not presented for audit examination.

Region’s Response: The Head of Budget Agency acknowledged this finding.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure the security of all payment vouchers and make every effort to locate these vouchers and present them for audit examination. (2007/302)

Subhead 25068 – Furniture and Equipment (Administration)

468. The sum of \$1.3M was allocated for the purchase of electrical fans, computer, chairs, filing cabinets, tables and desks. As at 31 December 2007, amounts totalling \$1.281M were expended. However, the items purchased could not be substantiated, since the payment vouchers and other relevant documentation were not presented for audit examination.

Region’s Response: The Head of Budget Agency acknowledged this finding.

Recommendation: The Audit Office recommends that the Regional Administration institute measures to ensure the security of all payment vouchers and make every effort to locate these vouchers and present them for audit examination. (2007/303)

AGENCY 75 & DIVISION 535
REGION 5 – MAHAICA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

469. The Region has still not obtain approval for the writing off of a sum of \$230,000 which was misappropriated from the Salaries bank account for which a police report is still being awaited, neither has the Region made a submission to the Ministry of Finance, in keeping with the Cabinet Decision issued which recommended that the Ministry of Finance make a comprehensive submission to Cabinet for approval to write off all losses prior to 2002.

Region's Response: The Head of Budget Agency indicated the Commissioner of Police was written since 2007 asking for a report on the matter. However, responses received from the Commissioner of Police only acknowledged receipt of the letters, stating that the matter is being investigated. Letters were also written to the Finance Secretary. In addition, based on the advice of the Public Accounts Committee, this matter was drawn to the attention of the Permanent Secretary – Ministry of Local Government and Regional Development. Follow up letters will be sent by Wednesday June 10, 2009 to the Commissioner of Police, Finance Secretary and Permanent Secretary – Ministry of Local Government and Regional Development asking for the matter to be resolved.

Recommendations: The Audit Office recommends that the Regional Administration follow up this matter and obtain approval for the writing off of this sum as a loss. (2007/304)

470. The Regional Administration has made some improvements with respect to overpayments of related deductions to various agencies and forwarding of pay changes directives in respect of resignations, transfers, dismissals and retirement to the Regional Accounting Unit in a timely manner. Of the sums totalling \$7.536M and \$5.930M overpaid as salaries to employees and \$1.252M and \$1.265M over-paid to teachers in 2005 and 2006, respectively, \$172,232 has been recovered from 5 teachers for 2006, while amounts totalling \$271,978 and \$149,486 were recovered from the National Insurance Scheme and \$136,237 and \$223,956 were recovered from the Guyana Revenue Authority for the years 2005 and 2006, respectively. In 2007, there was a reduction in overpayment of salaries to employees. This overpayment amounted to \$2.068M, while overpayment made to teachers due to absence without leave and desertion from duty amounted to \$369,361. These overpayments along with \$317,094 and \$130,799 erroneously paid as deductions to the Guyana Revenue Authority and the National Insurance Scheme, respectively, have not been recovered.

Region's Response: The Head of Budget Agency explained that action was taken to expedite the flow of pay change directives from the Personnel Section to the Regional Accounting Unit, resulting in the reduction of overpayment to officers in comparison to previous years and that further action would be taken in this regard. In respect of the recovery of the overpayments, it was explained that continuous efforts are being made to recover and reduce overpayments.

Recommendation: The Audit Office recommends that the Regional Administration vigorously pursue the recovery of the outstanding overpayments with the relevant agencies and officers and ensure that the systems put in place are functioning effectively at all times. (2007/305)

471. Corrective measures have not been taken by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. It was noted that 30 cheque orders totalling \$2.562M, and 22 totalling \$8.650M in respect of the years 2005 and 2006, respectively, remained outstanding. Similarly, in respect of the year 2007, 50 cheque orders totalling \$5.989M remained outstanding at the time of the audit in February 2009.

Region's Response: The Head of Budget Agency indicated that action is being taken to minimise the large numbers of outstanding cheque orders. In addition, the Administration will continue to work on the clearing of outstanding cheque orders. An officer was specifically given the assignment to have this matter addressed and systems are in place presently where only when goods/services are received and brought to account, that the supplier/contractor is paid.

Recommendation: The Audit Office once again recommends that the Regional Administration make diligent efforts to have these long outstanding cheque orders cleared and implement corrective measures to have all cheque orders cleared within the stipulated time-frame. (2007/306)

472. A fuel consumption report to account for all fuel utilised by each vehicle, plant and equipment owned and controlled by the Region has not been kept for the years 2005 and 2006. During 2006, of the 14 serviceable vehicles and equipment for which log books were required to be maintained, only 12 were presented. In addition, the Region has not presented for audit examination, a substantial amount of the Internal Stores Requisitions (ISRs) requested. As a result, it could not be satisfactorily determined whether effective controls were exercised over the use of these vehicles, plant and equipment and the purchasing and issuing of fuel. Similarly, during 2007, of the 15 serviceable vehicles, plant and equipment for which log books were required to be maintained, only 4 were presented for audit examination. In addition, the log books presented were not properly written up, in that the purpose/nature of journeys were not recorded therein, one of the log book was written up to August 2007, while fuel issued were sometimes recorded in dollar value instead of quantity.

Region's Response: The Head of Budget Agency indicated that log books for each vehicle, plant and equipment are available for inspection.

Recommendation: The Audit Office once again recommends that the Regional Administration take the necessary action to have log books for all vehicles, plant and equipment owned by the Region kept in safe custody so they can be easily located and presented for audit examination when requested. (2007/307)

473. Corrective measures were not employed by the Regional Administration to ensure that the requirements of the Store Regulations were followed at all times. During 2005 and 2006, the Region operated the Fort Wellington and Mahaicony Hospital Stores, in addition to the Regional Stores. It was noted that there were tampering with the ISRs and instances of failure to write up the stock records. In addition, the Storekeepers had at times acted as Expeditors in the ordering and procuring of items of stores. This situation continued in 2007 with there being instances where the stock records were not written up.

Region's Response: The Head of Budget Agency acknowledged this shortcoming and explained that systems are being put in place to fully comply with the requirements of the Stores Regulations.

Recommendation: The Audit Office recommends the Regional Administration take urgent action to ensure strict compliance with the Stores Regulations at all times. (2007/308)

Current year matters, with recommendations for improvement in the existing system

474. Amounts totalling \$58.723M were expended on the Rental and Maintenance of Buildings. Included in this sum was contracts for the rehabilitation of Hope Town Primary and Zeeland Primary and Secondary Schools, which were awarded to the third lowest bidders in the sums of \$5.575M and \$1.568M, respectively, without any reason stated why the other lower bids were not considered. As at 31 December 2007, the works were physically verified as having been completed and amounts totalling \$5.575M and \$1.289M, respectively, were paid to the contractors. In respect of the rehabilitation of Hope Town Primary School the physical verification revealed that the contractor was overpaid the sum of \$156,700 as shown below:

Description	Unit	Quantity	Qty. Paid	Diff.	Rate \$	Amount \$
2"x 6" Rafters	l.m	104	214	110	700	77,000
Gutter	l.m	32	43	11	3,300	36,300
Floor joist	l.m	128	190	62	700	43,400
Total						156,700

Region's Response: The Head of Budget Agency indicated that the overpayment would be investigated and the necessary action taken to recover same from the contractor.

Recommendation: The Audit Office recommends that ((i) proper supervision of works be instituted in order to avoid a recurrence of overpayment; (ii) diligent efforts be made to recover the amount overpaid from the contractor; and (iii) tender board minutes contain all pertinent information for the award of contracts. (2007/309)

475. Amounts totalling \$101.276M were expended on the Maintenance of Infrastructure. Included in the amount expended was the contract for the rehabilitation of R.C. culvert at Mahaicony, which was awarded to the most competitive bidder in the sum of \$2.551M. As at 31 December 2007, the works were completed and the contractor was paid the sum of \$2.690M, resulting in an overpayment of \$139,550 on the contract sum, for which no approval was seen. In addition, amounts totalling \$20.412M were expended on the execution of miscellaneous works. Of this amount, \$8.017M was in respect of the manual de-weeding and maintenance of canals within the Region, for which no Tender Board procedures and contractual obligations were applied.

Region's Response: The Head of Budget Agency noted the findings and explained that an investigation will be conducted and every effort would be made to have this situation remedied.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and put measures in place to avoid a recurrence and ensure that Tender Board procedures are adhered to in respect of all works executed. (2007/310)

Capital Expenditure

Prior year matters, which have not been resolved

476. Overpayments totalling \$70,300 and \$92,736 were made to the contractors in respect of the construction of the school at Hope Waterloo and the rehabilitation of the Fort Wellington Hospital, respectively.

Region's Response: The Head of Budget Agency indicated that the contractors were written to with the view of recovering the overpayments.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments. (2007/311)

Current year matters, with recommendations for improvement in the existing system

Subhead 11006 – Bridges

477. The sum of \$18M was voted for the construction of Purain Bridge at Blairmont. Examination of the related documents and payments made on this project revealed that:

- (i) The contract for the construction of the Bridge was awarded by NPTAB to the fourth lowest bidder in the sum of \$17.066M on the grounds that the total points scored by the other lower bidders by the Evaluation Committee of the NPTAB, were lower than that gained by the bidder who was awarded the contract. There was an approved variation of \$2.5M, giving a final project cost of \$19.566M. However, it was noted that the contractor was paid a mobilization advance of \$8.533M, which represents 50% of the contract sum for which no approval was seen and which was not in keeping with paragraph GCC 51.1, Section VI, Special Conditions of Contract of the Tender Document where 15% was specified;
- (ii) Amounts totalling \$17.066M were paid to the contractor as at 31 December 2007, however, included in this sum is an amount of \$8.5M drawn in favour of the contractor vide cheque № 03-706070 dated 31 December 2007, which was kept at the Sub-Treasury and subsequently paid to the contractor on 05 November 2008 after being updated on 31 October 2008. As a result of the foregoing, the Appropriation Account would have been overstated by \$8.5M;
- (iii) A certificate of inspection and valuation of works completed by the Engineer to warrant the above-mentioned payment was not prepared at the time the cheque was drawn at 31 December 2007;
- (iv) At the time of reporting in February 2009, the final project cost paid to the contractor exceeded the contract sum by \$791,000 for which no approval was seen, resulting in an overpayment on the contract; and
- (v) A physical verification of the completed works revealed overpayments totalling \$455,200 as shown below, bringing the total amount overpaid to the contractor to \$1.246M.

Item	Description	Unit	Qty.	Qty. Paid	Diff.	Rate	Amount \$'000
1.1	Spacers to receive uprights	bm	77	91	14	500	7,000
1.2	GH uprights	bm	330	390	60	500	30,000
1.3	Decking planks	bm	4,104	4,320	216	500	108,000
1.4	Blocks to receive curb wall	bm	66	78	12	500	6,000
8.2	Stringer beam	bm	6,840	7,854	1,014	300	304,200
Total							455,200

Region's Response: The Head of Budget Agency indicated that according to the clause in the contract, a 50% mobilisation advance was paid for which the requisite bond was received, instead of that, which was specified in the Tender Document. In addition, the overpayments would be investigated and necessary action taken to recover same.

Recommendation: The Audit Office recommends that the Regional Administration (i) comply with the specific conditions as laid down in the contract document for payment of the contract sum; (ii) ensure that only amounts expended are recorded as expenditure on its Appropriation Accounts and any unutilised sum is refunded to the Consolidated Fund and re-budgeted for as necessary; (iii) institute measures for proper inspection of projects before payment is made in order to avoid overpayments and take the necessary disciplinary action against any Officer who certify payment without verification of works; and (iv) recover the amount overpaid to the contractor. (2007/312)

Subhead 12036 – Buildings (Education)

478. The sum of \$22M was voted for the construction of (i) Secondary School at № 8 Village; (ii) fences at Calcutta and Champagne Primary Schools; and (iii) extension of Airy Hall Nursery School. The entire sum was expended and an examination of the related documents and payments revealed that:

- (i) The contract for the construction of Secondary School at № 8 Village was awarded by the National Procurement and Tender Administration Board to the fourth lowest bidder in the sum of \$19.413M on the grounds that the total points scored by the other lower bidders by the Evaluation Committee of the NPTAB were lower than that gained by the bidder who was awarded the contract;
- (ii) The contractor was paid a mobilization advance of \$9.707M, which represents 50% of the contract sum for which no approval was seen and which was not in keeping with paragraph GCC 51.1, Section VI, Special Conditions of Contract of the Tender Document and the recommendations of the Evaluation Committee of the NPTAB, where 15% and 5% were specified, respectively;
- (iii) Amounts totalling \$18.938M were paid to the contractor as at 31 December 2007, however, included in this sum is an amount of \$9.231M drawn in favour of the contractor vide cheque № 03-706085 dated 31 December 2007, which was kept at the Sub-Treasury and subsequently paid to the contractor on 16 October 2008 after being updated on 29 July 2008. As a result of the foregoing, the Appropriation Account would have been overstated by \$9.231M;
- (iv) A certificate of inspection and valuation of works completed by the Engineer to warrant the above-mentioned payment was not prepared at the time the cheque was drawn at 31 December 2007; and

- (v) A physical verification of the works revealed that approximately 79% of the works were completed as at February 2009 and that overpayments totalling \$4.031M were made to the contractor as shown below:

Item	Description	Unit	Qty.	Paid	Diff.	Rate	Amount \$
7.4	Floor and curb	cy	48	71	23	27,000	621,000
10.1	2" x 6" plate	bm	396	792	396	175	69,300
10.4	Horizontal tiles	bm	0	465	465	175	81,375
10.8	Roof sheeting	sy	0	9,828	9,828	180	1,769,040
10.10	Foam strips	lf	0	1,536	1,536	50	76,800
11.1	Floor joist	bm	3,015	4,020	1,005	225	226,125
11.3	Wood flooring	sf	3,000	7,344	4,344	200	868,800
11.5	Block work	sy	125	235	110	1,600	176,000
11.6	Plaster walls	sy	1,195	1,415	220	650	143,000
Total							4,031,440

Region's Response: The Head of Budget Agency explained that a mobilisation bond was received as surety for the 50% mobilisation advance. In addition, the overpayments would be investigated and necessary action taken to recover same.

Recommendation: The Audit Office recommends that the Regional Administration: (i) comply with the specific conditions as laid down in the contract document for payment of the contract sum; (ii) ensure that only amounts expended are recorded as expenditure on its Appropriation Accounts and any unutilised sum is refunded to the Consolidated Fund and re-budgeted for as necessary; (iii) institute measures for proper inspection of projects before payment is made in order to avoid overpayments and take necessary disciplinary action against any Officer who certify payment without verification of works; and (iv) recover the amount overpaid to the contractor. (2007/313)

Subhead 12037 – Buildings (Health)

479. The sum of \$18M was voted for the (a) rehabilitation of Doctors' quarters at Fort Wellington; (b) upgrading of Rosignol Health Centre; and (c) replacement of the Fort Wellington Hospital floor. A change in programme was granted to accommodate the upgrading of the Mahaicony Diagnostic Centre instead of the upgrading of the Rosignol Health Centre. As at 31 December, amounts totalling \$17.988M were expended on these works.

480. The contract for the replacement of the Fort Wellington Hospital floor was awarded in the sum of \$8.680M, however, the basis of award could not be determined since the relevant Regional Tender Board Minutes were not presented for audit examination. As at 31 December 2007, amounts totalling \$8.466M were paid to the contractor. The works were physically verified as having been completed and overpayments totalling \$327,600 were made to the contractor as shown below:

Item	Description	Unit	Qty.	Qty. paid	Diff.	Rate	Amount \$
2.1	Hollow block wall	s.y	260	350	90	1,800	162,000
2.2	Plaster walls	s.y	521	705	184	900	165,600
Total							327,600

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated and action taken to recover same from the contractor.

Recommendations: The Audit Office recommends that the Regional Administration investigate these overpayments and make every effort to recover the sum overpaid from the contractor who undertook the work and institute appropriate measures to avoid any recurrences. (2007/314)

Subhead 12081 – Buildings (Administration)

481. The sum of \$9M was voted for the construction of Office Building at Fort Wellington. The contract for this construction was awarded to the third lowest bidder in the sum of \$8.650M on the grounds that the first and second lowest bidders were not pre-qualified. As at 31 December, 2007 amounts totalling \$8.999M were paid to the contractor, resulting in an overpayment of \$349,254 on the contract sum, for which no approval was seen.

Region's Response: The Head of Budget Agency indicated that immediate action will be taken to have the overpayment recovered.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and put measures in place to avoid a recurrence. (2007/315)

Subhead 13009 – Drainage and Irrigation

482. The sum of \$45M was allocated for the construction of (a) RC Sluice at Bellamy Canal – Cottage; (b) culvert at Zeeland and Industry Canal intersection; and (b) installation of tubes at Mahaicony River. Amounts totalling \$44.970M were expended and it was noted that the contracts for the construction of RC sluices at Bellamy Canal and West Mahaicony River flood embankment were awarded to the most competitive and the fourth lowest of 8 bidders in the sums of \$8.241M and \$7.584M, respectively, on the grounds that the third lowest was not pre-qualified, and no reason was stated why the lowest and second lowest were not considered. As at 31 December 2007, the works were completed and amounts totalling \$8.910M and \$8.006M, respectively, were paid to the contractors resulting in overpayments of \$669,000 and \$422,000 on the contract sums, for which no approval was seen.

Region's Response: The Head of Budget Agency indicated that action will be taken to have the overpayments recovered.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover these overpayments and put measures in place to avoid a recurrence. (2007/316)

Subhead 14008 – Roads

483. The sum of \$40.8M was voted for the rehabilitation of roads in areas such as Sheildstown, Blairmont, De Edward, Bush Lot, Hopetown, Chester, Lovely Lass and Novar. As at 31 December 2007, amounts totalling \$40.049M were expended and a physical verification revealed overpayments of \$847,000, \$472,800, \$286,800 and \$102,400 on the contracts for the upgrading of St. John Street – Hopetown, First Cross Street – Bush Lot, Bennet Dam – East Rosignol and First Cross Street – West Rosignol, respectively. These contracts were awarded in the sums of \$5.355M, \$6.428M, \$6.217M and \$1.851M and amounts totalling \$5.350M, \$4.568M, \$6.206M, and \$1.454M, respectively, were paid to the contractors.

Region's Response: The Head of Budget Agency indicated that the overpayments would be investigated and action taken to recover same from the contractors.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover these overpayments and put measures in place to avoid a recurrence. (2007/317)

Subhead 17013 – Land Development

484. The sum of \$12M was voted for the rehabilitation and construction of drains at Zorgenhoop Housing Scheme-Blairmont, the construction of First Cross Street at Experiment Housing Scheme and the construction of Farm Dam Entrance Street at Mahaicony. As at 31 December 2007, amounts totalling \$11.704M were expended and it was noted that the contract for the construction of First Cross Street, Experiment Scheme Housing was awarded to the most competitive bidder in the sum of \$5.047M. The works on this contract were completed and amounts totalling \$5.108M were paid to the contractor resulting in an overpayment of \$61,000 on the contract sum, for which no approval was seen. In addition, the basis of award for the contract for the construction of Farm Dam Entrance Street at Mahaicony, which was awarded in the sum of \$5.350M, could not be determined since the relevant Regional Tender Board Minutes were not presented for audit examination.

Region's Response: The Head of Budget Agency indicated that immediate action will be taken to have Tender Board minutes available for inspection and also to have deliberations from members of the Tender Board included to indicate reason/s for any contract not being awarded to the lowest evaluated bidder. In addition, arrangements will be put in place to recover the overpayment.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and put measures in place to avoid a recurrence and locate and present the Tender Board minutes for audit examination. (2007/318)

General

485. An examination of the Tender Board minutes for the various contracts awarded by the Region revealed that in a number of cases the minutes were deficient. More specifically, the Tender Board minutes did not state the reason for the award of contracts to other bidders other than the lowest bidder. For example, the contracts for the construction of Bennet Dam – East Rosignol, upgrading of Gulf City Street – Novar Mahaicony and Waheed Street – De Edward, rehabilitation of Belladrum Secondary School, № 5 Village Nursery School and Bush Lot Health Centre, rehabilitation of the sanitary facilities and painting of Novar Primary School, and the maintenance of Burma Branch road were all awarded to the second lowest bidders, while the contracts for the rehabilitation of streets within South Woodley Park, construction of RC drainage regulator at Perth Perseverance and upgrading of First Cross Street, Chester were awarded to the third lowest bidder, and the contract for the rehabilitation of culvert at Mackenzie and Mohan Streets was awarded to the fourth lowest bidder. All of these awards were made without any reasons stated in the Tender Board minutes why the lowest bidders were not considered.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that corrective measures will be immediately instituted for the minutes of Tender Board meetings to include details of the awarding of contracts to bidders other than the lowest evaluated tenders.

Recommendation: The Audit Office recommends that the Regional Administration urgently address this issue to ensure that the Tender Board minutes document fully the deliberations on every contract and their subsequent awards. (2007/319)

HEAD 76 & DIVISION 536 REGION 6 – EAST BERBICE/CORENTYNE

Current Expenditure

Prior year matters, which have not been resolved

486. The Region has not been able to reconcile the old main bank account № 3070, which became non-operational, and was overdrawn by \$1.058M as at 31 December 2005, due to the absence of all relevant records. Evidence was seen that letters were written to the Finance Secretary to close this account, however, as at 31 December 2007, the account has still not been closed.

Region's Response: The Head of Budget Agency indicated that the Minister of Finance was written to requesting that the account be closed.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the Minister of Finance to close this account. (2007/320)

487. The Personnel Section continued to forward pay changes directives in respect of resignations, transfers, dismissals and retirement to the Regional Accounting Unit in an untimely manner. As a result, employees were overpaid salaries totalling \$1.559M and \$2.435M, which were not refunded and \$3.511M and \$1.614M were paid over as deductions to the various agencies which were not recovered for the years 2005 and 2006 respectively. Similarly in 2007, deductions paid over to the various agencies in respect of unclaimed salaries refunded amounted to \$1.673M. This was also not recovered.

Region's Response: The Head of Budget Agency indicated that the Guyana Revenue Authority and the National Insurance Scheme were written to on the overpayments. The GRA requested the Regional Administration prepare and submit a schedule of names and overpayments and this has been done for the period September 2008 to February 2009, while the NIS has requested claims be submitted for processing.

Recommendation: The Audit Office recommends that the Regional Administration prepare and submit the schedule requested by GRA for periods prior to September 2008 in order to recover the overpayments made in prior periods. In addition, the Regional Administration should continue to pursue recovery from the NIS by submitting all outstanding claims for recovery. (2007/321)

488. Measures were not implemented by the Regional Administration to ensure that cheque orders are carefully monitored and cleared within the stipulated time-frame through the submission of bills, receipts and other supporting documents. Cheque orders valued \$112.530M relating to the years 1998 – 2005 have still not been cleared, while 145 cheque orders valued at \$6.664M remained outstanding in respect of the year 2006. As at February 2009, 106 cheque orders valued at \$160.539M for the year 2007, remained outstanding.

Region's Response: The Head of Budget Agency acknowledged this lapse and has indicated that all efforts are being made to locate these cheque orders and have them cleared and presented for audit examination. With respect to cheque orders for 2007, 20 valued at \$123.842M are currently with the Audit Office to facilitate an investigation.

Recommendation: The Audit Office once again recommends that the Regional Administration make every effort to locate the outstanding cheque orders and have them presented for audit. (2007/322)

489. A record to account for all vehicles, plant and equipment owned and controlled by the Regional Administration has still not been implemented. During 2006, of the 44 serviceable vehicles and equipment for which log books were required to be maintained, 31 were not presented. Similarly, in 2007, log books for 24 vehicles and equipment were not presented, while there was partial submission of 23 log books. An examination of the log books presented revealed that they were not properly maintained, in that the Internal Stores Requisitions numbers and the quantity of fuel issued were not recorded and there was no evidence of supervisory checks in most cases. Further, an examination of a sample of 4 months Internal Stores Requisitions, revealed that 80 gallons of diesel could not be accounted for at the Borlam drainage pump.

Region's Response: The Head of Budget Agency indicated that the systems in place are being upgraded to avoid the re-occurrence of this situation.

Recommendation: The Audit Office recommends that the Regional Administration make every effort to have these log books located and presented for audit and institute measures to ensure that log books are properly written up at all times. (2007/323)

490. The Regional Administration has still not recovered the amounts of \$202,400 overpaid to a contractor during 2006 for the rehabilitation of Johanna Primary School Bridge.

Region's Response: The Head of Budget Agency indicated that he had written the contractor requesting a refund of the amount overpaid. In addition, sanctions are being taken against the Officer who verified the works and certify same for payment.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the contractor to recover the amount overpaid. (2007/324)

Current year matters, with recommendations for improvement in the existing system

491. Amounts totaling \$138.599M were expended on fuel and lubricants. The fuel and lubricants purchased were stored mainly in storage tanks at Whim Stores, Manarabisi and Black Bush Polder pump stations. Fuel and lubricants were purchased in litres from the Guyana Oil Company and were converted and recorded in gallons at the Whim Stores and the 2 pump stations. Of the amount expended, \$123.842M was expended, using the cheque order system. As at April 2009, these cheque orders were still outstanding. However, bills, receipts and invoices valued \$102.286M were seen as acknowledging these payments. The bills, receipts and invoices in respect of the remaining payments of \$21.556M as shown below were not presented for audit examination:

Date	Cheque №	Amount \$'000
2007-12-19	03-697862	20,115
2007-07-03	03-636191	1,174
2007-09-14	03-661921	173
2007-07-03	03-636192	94
Total		21,556

492. The Fuel and lubricants purchased by the Regional Administration were delivered to the above-mentioned locations and acknowledged as having been received. These bills, receipts and invoices presented were examined and traced to the stock ledgers at Whim Stores and to the stock records at the Black Bush Polder and Manarabisi pump stations. However, investigations revealed that the fuel and lubricants recorded as having been received at the locations were often less than what was stated on the invoice as actually delivered by the supplier. As a result, fuel and lubricants in respect of 2007 and 2008 valued at \$24.935M could not be accounted for as shown below. Further, an examination of Black Bush Polder pump station log book revealed that 51 gallons of dieseline were used for the washing of the pump radiators. The amount of fuel used for the purpose stated was considered to be too excessive and should be carefully monitored in the future.

Fuel & Lubricants	(2007) Amount \$'000	(2008) Amount \$'000	Total \$'000
Dieselene	10,910	10,393	21,303
Grease	757	-	757
№ 50 oil	344	210	554
№ 90 oil	391	400	791
№ 68 oil- Hyspin	156	679	835
Gasolene	106	197	303
Outboard Plus	119	93	212
№ 15W – 40 oil	19	-	19
Brake Fluid	38	-	38
№ 20W – 50 oil	-	123	123
Total	12,840	12,095	24,935

Region's Response: The Head of Budget Agency indicated that an investigation would be carried out into the fuel that cannot be accounted for.

Recommendation: The Audit Office recommends that the Regional Administration inform the Police to investigate this matter due to the seriousness of this situation. (2007/325)

493. The Region Administration operates 6 Stores. However, it was still to adhere fully to the requirements of the Stores Regulations in that stores ledgers were not being maintained at the Regional Accounting Unit to provide for an independent check on the bin cards kept by the storekeepers. There were numerous discrepancies in the receipt and issues of stores. In addition, it was noted that adequate storage space was not available at the New Amsterdam Hospital, Whim and Education stores contrary to requirements of the Stores Regulations. In addition, despite the fact that stock ledgers were implemented at the New Amsterdam Hardware Store, these were not updated. Further, the situation with regards to the large quantities of stock donated by the Japanese remained the same, in that there were no supporting records, neither were they brought to account in the stock ledgers. As a result physical verification of items could not be carried out

Region's Response: The Head of Budget Agency indicated that action is being taken to regularise the situation with regard to the Stores.

Recommendations: The Audit Office recommends that the Regional Administration ensure that there is strict compliance with the Stores Regulations. (2007/326)

Capital Expenditure

Prior year matters, which have not been resolved

494. The Regional administration has still not recovered overpayments totalling \$5.194M made to contractors as shown below:

Year	Description	Amount \$'000
2005	Extension of Berbice Educational Institute	869
2005	Rehabilitation of № 68 Village Prim. School	2,175
2006	Rehabilitation of Moleson Creek № 3 Bridge	2,150
Total		5,194

Region's Response: The Head of Budget Agency indicated that sanctions have been taken against the officers who verified the works and recommended payments.

Recommendations: The Audit Office recommends that the Regional Administration ensure that it recovers the overpayments made and put systems in place to avoid a recurrence. (2007/327)

Current year matters, with recommendations for improvement in the existing system

Subhead 11007 – Bridges

495. The sum of \$16M was voted for the rehabilitation of community bridges at Plegt-Anker, Topo/Guava Bush and Fyrish and the construction of footpath bridges at Black Bush Polder and № 52/74 areas. The full amount was expended and it was noted that the contracts for the construction of 2 bridges at Topo/Guava Bush were awarded to the most competitive bidders in the sums of \$1.637M and \$1.492M. As at 31 December 2007, the works were completed and amounts totalling \$1.706M and \$759,900 were paid to the contractors resulting in an overpayment of \$69,000 on one of the contract sums for which no approval was seen.

Region's Response: The Head of Budget Agency indicated that the contractors have been notified about the overpayments but no refunds have been received to date.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and put measures in place to avoid a recurrence. (2007/328)

Subhead 12081– Buildings (Administration)

496. The sum of \$6M was voted for the rehabilitation of District Development Officer’s quarters at Orealla and guest house at Mibicuri. The full amount was expended on these works and it was noted that the contract for the rehabilitation of the District Development Officer quarters at Orealla was awarded to the more competitive of 2 bidders at his tendered price of \$4.148M. As at 31 December 2007, the works were completed and amounts totalling \$4.491M were paid to the contractor resulting in an overpayment of \$343,000 on the contract sums for which no approval was seen.

Region’s Response: The Head of Budget Agency indicated that the contractors have been notified about the overpayments but no refunds have been received to date.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and put measures in place to avoid a recurrence. (2007/329)

Subhead 13010 – Drainage & Irrigation

497. The sum of \$80M was voted for the rehabilitation and excavation of drainage and irrigation canals in areas such as Whim, Eversham, Yakusari, Lancaster and Nos. 35, 62 and 66 Villages. As at 31 December 2007, the full amount was expended. Included in this amount was the purchase of a low-bed and hauler. The contract for the purchase of the low-bed and hauler was awarded in the sum of \$11.7M by the National Procurement and Tender Administration Board to the lower of 2 bidders. The purchase of the low-bed and hauler was the subject of a special investigation for which a report was issued on 14 November 2008. The following observations were among those highlighted in the report issued:

- (i) the equipment purchased were re-conditioned, whereas the “Technical Specifications” required that the equipment be “new, unused, and of the most recent or current models”;
- (ii) the supplier was paid in full on 30 October 2007 prior to the completion of the transaction, contrary to the specifications of the tender documents which stated that, 10% be paid within 30 days of the signing of the “Agreement of Sale,” 80% on the receipt of goods and the remaining 10% within 30 days of an acceptance certificate. It was noted that the Agreement of Sale was signed on 08 November 2007 by both parties; and
- (iii) physical inspection of the low-bed and hauler revealed that the chassis numbers differed from that stated in the Agreement of Sale and the copies of Certificates of Registration provided. Also the equipment were found to be in a deteriorated condition.

Region's Response: The Head of Budget Agency explained that approval was granted by the National Procurement and Tender Administration Board for the purchase of the re-conditioned low-bed and hauler.

Recommendations: The Audit Office recommends that the Regional Administration take immediate steps to recover with interest the entire sum of \$11.700M and that disciplinary action be taken against those responsible for the breaches of procedures and rules, which resulted in the full payment to the supplier in breach of the contract agreement. (2007/330)

Subhead 14010 – Roads

498. The sum of \$46M was voted for the rehabilitation of roads at locations such as Edinburgh, Fyrish, Ankerville, Port Mourant, Whim, Black Bush Polder, Molsen Creek and Orealla. As at 31 December 2007, the full amount was expended. However it was noted that 2 contracts, valued at \$8.912M and \$6.690M, were awarded to the same contractor, who was the second and sole bidder respectively, for (i) rehabilitation and (ii) extension of Fyrish Sideline Dam with DBST from Main Road to Wire Dam, on the grounds that the lowest bidder was only recently pre-qualified. It would appear that the contracts were deliberately split in order to avoid being adjudicated by the National Procurement and Tender Administration Board. Nevertheless, as at 31 December 2007, the works were completed and amounts totalling \$14.932M were paid to the contractor.

Region's Response: The Head of Budget Agency indicated that during the execution of the first contract, it was realized that additional works needed to be done.

Recommendation: The Audit Office recommends that careful consideration be given to the scope of works to be undertaken before contracts are awarded. (2007/331)

Subhead 24020 – Land Transport

499. The sum of \$8.5M was voted for the purchase of vehicle and motorcycles for Health Department and vehicle for Education Department. Amounts totalling \$8.5M were expended on the purchase of 1 Toyota Hilux for the RDC and 1 Canter truck and 2 motorcycles for the Health Department. These items were physically verified as having been received but were not brought to account in the stores records.

Region's Response: The Head of Budget Agency has indicated that corrective action is being taken to have the items recorded in the stores records.

Recommendation: The Audit Office recommends that the Regional Administration comply with the Stores Regulations as it relates to the recording of items in the stock records. (2007/332)

Subhead 25042 – Furniture and Equipment (Administration)

500. The sum of \$1.3M was voted for the purchase of computers, chairs, filing cabinets and fans. The full amount was expended on the purchase of 5 filing cabinets, 12 chairs and computers for the RDC Office, 1 filing cabinet, 3 chairs and 15 stand fans for the Admin Office and other miscellaneous purchases. These items were physically verified as having been received but were not brought to account in the stores records.

Region's Response: The Head of Budget Agency has indicated that corrective action is being taken to have the items recorded in the stores records.

Recommendation: The Audit Office recommends that the Regional Administration comply with the Stores Regulations as it relates to the recording of items in the stock records. (2007/333)

General

501. An examination of the various contracts awarded by the Region revealed that in a number of cases the contract sums significantly exceeded the Engineer's Estimate. More specifically, the contract sums in respect of the construction of foot path bridges at Johanna South and Johanna North, Black Bush Polder executed under the subhead 11007 – Bridges, exceeded the Engineer's Estimate by 39% and 31% respectively, the contract sums for the construction and backfilling of revetment at Manarbisi North Siphons and the construction of a timber bridge at Plegtanker executed under subhead 13010 – Drainage & Irrigation, exceeded the Engineer's Estimates by 112.4% and 46.94% respectively, the contract sum for the rehabilitation of Babu John Access Road, executed under subhead 14010 – Roads, exceeded the Engineer's Estimates by 69.77% and the contract sums for the rehabilitation of West Canefield Road, Ulverston Middle Walk Dam and Ankerville Middle Walk Dam executed under subhead 19014 – Land Development, exceeded the Engineer's Estimates by 23.22%, 51.58% and 25.12% respectively.

Region's Response: The Head of Budget Agency acknowledge this finding and explained that awards were made based on the recommendations of the Evaluation Committee to the Regional Tender Board.

Recommendation: The Audit Office recommends that the Regional Administration urgently address this issue to ensure that the Engineer's Estimates are as accurate as possible so that it can be used as a guide in the award of contacts. (2007/334)

AGENCY 77 & DIVISION 537
REGION 7 – CUYUNI/MAZARUNI

Current Expenditure

Prior year matters, which have not been resolved

502. Appropriate measures should continue to be taken by the Regional Administration to avoid overpayments of related deductions to various agencies. During 2006, related deductions in respect of net salaries totalling \$1.182M have not been recovered. Similarly, during 2007 related deductions in respect of net salaries totalling \$2.587M have also not been recovered from the various agencies. It is important to note that failure to recover deductions would result in overpayment and a corresponding overstatement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that the various agencies were written to in order to recover the overpayment but no response was received from them.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments. (2007/335)

503. Investigations were conducted by the Regional Administration into the discrepancies relating to losses of fuel and lubricants. Corrective measures have since been implemented to avoid a recurrence and it was noted that Cabinet approval was obtained for the writing off of \$1.878M of fuel and lubricants recorded as losses for the period 1998 to 2000. However, as at 31 December 2007, there were shortages in the stock of fuel and lubricants with a current market value of \$925,000 and \$472,829 respectively for the years 2005 to 2007 yet to be written off.

Region's Response: The Head of Budget Agency has indicated that the Finance Secretary was written to in order to facilitate the writing off of the loss of fuel.

Recommendation: The Audit Office recommends that the Regional Administration follow up this matter with the Finance Secretary in order to bring closure to this issue. (2007/336)

504. The Regional Administration had submitted its final accounts in support of the works undertaken on the contract for the construction of a box culvert at Byderabo. However, at the time of the audit in April 2009, the Regional Administration was unable to recover an overpayment of \$311,929 made to the contractor, despite his agreement to refund the overpaid sum.

Region's Response: The Head of Budget Agency explained that the contractor has indicated his willingness to repay the amount but has not done so.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayment from the contractor. (2007/337)

505. The Regional Administration maintained a master inventory. However, pertinent information such as the date of acquisition, assets numbers, location and condition of the assets whether serviceable or unserviceable were not recorded in the register. As a result, it was difficult to trace assets purchased in the year under review to the inventory. At the time of the audit in April 2009, not all the assets have been marked to identify them as property of the Government.

Region's Response: The Head of Budget Agency indicated that corrective action will be taken to have the master inventory updated with all pertinent information and every effort will also be made to have the assets marked to identify them as property of the Government.

Recommendation: The Audit Office recommends that the Regional Administration ensures that these measures are implemented promptly. (2007/338)

506. An audit inspection carried out at the Regional Stores revealed that the Regional Administration has taken measures to have all obsolete items disposed of accordingly. However, at the time of the audit in April 2009 no disposal was done.

Region's Response: The Head of Budget Agency has explained that the Board of Survey in the Region is currently looking into this matter and the disposal of obsolete items would commence shortly.

Recommendation: The Audit Office recommends that the Regional Administration make additional efforts to have these items disposed of. (2007/339)

507. During 2006, amounts totalling \$13.659M were expended on 6 contracts. Physical inspection revealed several overpayments totalling \$1.670M. However, at the time of the audit in April 2009, overpayments to contractors in the sum of \$1.540M in relation to 5 contracts were not recovered by the Administration.

Region's Response: The Head of Budget Agency has indicated that the contractors were written to but no response was received from them.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the overpayments. (2007/340)

Current year matters, with recommendations for improvement in the existing system

508. Amounts totalling \$50.498M were expended on Transport, Travel and Postage. Of this amount, the sum of \$4.911M was spent on vehicle spares and maintenance. However, a register to record the maintenance cost of each vehicle was not maintained during the period under review. As a result, it could not be determined whether it was economical to maintain the vehicles.

Region's Response: The Head of Budget Agency has acknowledged the findings and has promised to have this register introduced without delay.

Recommendation: The Audit Office recommends that the Regional Administration introduce this record earliest. (2007/341)

509. Amounts totalling \$25.372M were expended on Utility Charges for the year under review. However, an audit examination of the Water Charges register revealed a difference of \$718,000 between the total amounts recorded as paid in the register and those in the Appropriation Accounts. Also there was no evidence to show that supervisory checks were carried out on this record.

Region's Response: The Head of Budget Agency has acknowledged the findings and has promised to investigate the difference and institute proper supervisory checks.

Recommendation: The Audit Office recommends that the Regional Administration carry out reconciliation between the amounts stated in the Water Charges register and that stated in the Appropriation Accounts. (2007/342)

Capital Expenditure

Prior year matters, which have not been resolved

510. The Regional Administration has still not recovered overpayments of \$419,968 made to the contractors in relation to the construction of the road to Agatash Village.

Region's Response: The Head of Budget Agency has indicated that the contractor is willing to make restitution but is not in agreement with the overpayment claimed.

Recommendation: The Audit Office recommends that the Regional Administration review the overpayment with the contractor and make every effort to recover the amount overpaid. (2007/343)

AGENCY 78 & DIVISION 538 REGION 8 – POTARO/SIPARUNI

Current Expenditure

Prior year matters, which have not been resolved

511. The Regional Administration has still not investigated the un-reconciled items occurring in the salaries account № 3134. As a result, irregularities may have been perpetrated without detection. Further, this account was only reconciled to June 2008.

Region's Response: The Head of Budget Agency indicated that an Accounts Clerk who has expertise in dealing with bank reconciliations and other related financial records has been transferred to the Region in March 2009 and has since been assigned to pursue the issue of bringing the reconciliations up to date. In addition, the un-reconciled items will be determined and in instances where there are un-presented cheques these will be re-written to the cash book.

Recommendation: The Audit Office recommends that the Regional Administration ensures that the assigned officer brings the bank reconciliation up to date and all stale-dated cheques are re-written to the cash book. (2007/344)

512. The Regional Administration is yet to recover deductions paid to various agencies in respect of unclaimed net salaries totalling \$515,888 and \$608,612 for the years 2005 and 2006 respectively. Similarly, in 2007 the related deductions in respect of net salaries totalling \$1.321M which were refunded to the Sub-Treasury as unclaimed net salaries were not recovered. It should be emphasised that the failure to recover deductions would result in overpayments to the various agencies and a corresponding overstatement of the Appropriation Accounts.

Region's Response: The Head of Budget Agency indicated that the agencies were written to in respect of the amounts paid over but no favourable responses have been received to date. However, efforts are continuing in this regard and letters are being forwarded through the Permanent Secretary – Ministry of Local Government, to recover the overpayments made for the respective years.

Recommendation: The Audit Office recommends that the Regional Administration follow up this issue with the agencies and Ministry of Local Government to recover the deductions. (2007/345)

513. The Regional Administration has made noticeable improvements with respect to the clearing of cheque orders. It was noted that all cheque orders from previous years were cleared, while only 41 valued \$6.147M remained outstanding for the year 2007.

Region's Response: The Head of Budget Agency indicated that efforts are being made to have these cheque orders cleared by assigning the Clerks in the Regional Accounting Unit to locate the whereabouts of the cheque orders not submitted for clearance from the various programmes in the Region.

Recommendation: The Audit Office recommends that the Regional Administration ensures that all outstanding cheque orders are located and cleared, and measures are instituted for cheque orders to be cleared within the stipulated time frame. (2007/346)

514. The duration on several contract agreements was still not being inserted by the Regional Administration on contracts awarded. In addition, the liquidated damages and penalties clauses were not being utilised. As a result, penalties could not have been applied to defaulting contractors.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that measures have already been implemented to have the required information and clauses inserted on the contract document. The clauses are also being utilised to penalise defaulting contractors.

Recommendation: The Audit Office recommends that the Regional Administration ensure that the systems put in place are functioning effectively at all times. (2007/347)

Current year matters, with recommendations for improvement in the existing system

515. An examination of the master and sectional inventories indicated that they were not updated during the year audited. However, at the time of the audit in April 2009, the inventories were in the process of being updated.

Region's Response: The Head of Budget Agency indicated that corrective measures have been implemented and the master and sectional inventories have since been updated.

Recommendation: The Audit Office recommends that the Regional Administration in future make every effort to have these inventories updated in a timely manner. (2007/348)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

Subhead 11008 – Bridges

516. The sum of \$14.5M was allocated for the construction of bridges at Kawa and Tumong, North Pakaraima. As at 31 December 2007, amounts totalling \$14.499M were expended. The contract for the construction of the bridge at Kawa was awarded to the sole bidder in the sum of \$6.636M. As at 31 December 2007, the full contract sum was paid to the contractor. A physical inspection of the works revealed that although 24 steel plates were paid for, none was actually found, resulting in an overpayment of \$288,000 to the contractor.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that the overpayment was as a result of the inability of the Regional Engineer to visit the project at the time of completion due to adverse weather conditions and, as such, had to rely on the Village Captain for the completed certification of the works so that payment could be made before the closing of the Government Accounts for 2007. However, the contractor has since been written to in an effort to recover the sum overpaid.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the amount overpaid. (2007/349)

Subhead 12044 – Buildings (Education)

517. The sum of \$30M was allocated for (a) the construction of Teachers' Quarters at Karisparu and Kamana, (b) the extension of Primary Schools at Kurukabaru and Monkey Mountain, and (c) the rehabilitation of Mahdia school fence. As at 31 December 2007, amounts totalling \$29.997M were expended.

518. The contract for the extension of Monkey Mountain Primary School was awarded to the most competitive bidder in the sum of \$5.918M. As at 31 December 2007, the full contract sum was paid to the contractor. A physical verification of the works revealed overpayments totalling \$161,630 as shown below:

Item	Description	Unit	Paid	Actual	Diff.	Rate \$	Amount \$
1b	Excavate surface 6" deep	sy	240	229	11	600	6,600
d	Sand fill	sy	240	229	11	300	3,300
2a	Sand fill	cy	134	128	6	800	4,800
f	Floor slab	cy	28	25	3	8,000	24,000
g	Damp proof membrane	sy	240	229	11	130	1,430
i	BRC fabric	sy	240	229	11	700	7,700
j	External block wall	sy	183	154	29	1,000	29,000
k	Internal block wall	sy	45	32	13	2,500	32,500
3f	Plyboard ceiling	sy	240	229	11	1,000	11,000
g	Louvre windows	no.	32	28	4	4,500	18,000
4a	Roof covering	sy	317	303	14	1,650	23,100
5a	Rainwater gutter	lf	124	122	2	100	200
Total							161,630

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that the overpayment was as a result of the inability of the Regional Engineer to visit the project at the time of completion due to adverse weather conditions and, as such, had to rely on the Village Captain for the completed certification of the works so that payment could be made before the closing of the Government Accounts for 2007. However, the contractor has since been written to in an effort to recover the sum overpaid.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the amount overpaid. (2007/350)

AGENCY 79 & DIVISION 539
REGION 9 – UPPER TAKATU/UPPER ESSEQUIBO

Current Expenditure

Prior year matters, which have not been resolved

519. The Regional Administration is yet to recover deductions erroneously paid over to various agencies in respect of unclaimed net salaries totalling \$3.684M, which were refunded to the Sub-Treasury.

Region's Response: The Head of Budget Agency explained that a very rigid system has since been implemented to deal with pay changes in a timelier manner to avoid such occurrences and he has written to the various agencies for recovery of the amounts overpaid but there has been no response to date.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the respective agencies to recover the amounts overpaid. (2007/351)

520. The Regional Administration has made noticeable improvements with respect to the clearing of cheque orders. It was noted that all cheque orders from previous years were cleared, while only 17 cheque orders valued at \$4.464M remained outstanding for the year 2007.

Region's Response: The Head of Budget Agency explained that efforts are currently being made to have all outstanding cheque orders cleared. Only 5 cheque orders are outstanding for 2007 to date.

Recommendation: The Audit Office recommends that the Regional Administration implement measures to ensure that all cheque orders are cleared within the stipulated time-frame. (2007/352)

521. Corrective measures were still not taken by the Regional Administration to ensure that log books are maintained for all vehicles and equipment owned and/or operated by the Region. During 2007, a list of serviceable vehicles/equipment produced by the Region indicated that there were 10 vehicles, 7 motor cycles and 12 equipment owned and controlled by the Region. However, no log books were produced for the period under review. As a result, we were unable to determine whether effective control was exercised over the Region's fleet.

Region's Response: The Head of Budget Agency explained that log books were maintained for all vehicles, however, these were not located at the time of the audit. Efforts are being made to locate these log books including those from the remote districts and present them for audit.

Recommendation: The Audit Office recommends that renewed efforts be made to locate these log books and have them presented for audit examination. (2007/353)

522. The records for the stock of fuel have still not been updated since discrepancies were observed between the physical checks and the recorded balances. A physical check of the stock of fuel on 10 February 2009 revealed significant differences when compared with the records kept, as shown below:

Description	Unit	Balance as per Stock Record	Physical Balance	Excess/ (Shortage)
Transmission (red oil)	Ltrs	139	108	(31)
Lube oil № 68	Ltrs	2,229	1934	(295)
Lube oil № 40	Ltrs	377	210	(167)
Lube Oil № 50	Ltrs	162	243	81
Lube Oil № 90	Ltrs	647	744	97
Kerosene	Ltrs	973	277	(696)
2T Oil	Ltrs	59	12	(47)
Still Oil	Ltrs	1	14	13
Power Steering Fluid	Bots	91	116	25

Region's Response: The Head of Budget Agency explained that a comprehensive exercise was undertaken to post all outstanding Internal Stores Requisitions to the stock records and the fuel and lubricants ledgers have since been completed. In addition, the conversion from imperial measurement to metric created some variances in the records.

Recommendation: The Audit Office recommends that the Regional Administration ensure that its stock records and physical balance of fuel and lubricants correspond and any differences identified are dealt with appropriately. (2007/354)

523. The Regional Administration had still not recovered items which were on loan to agencies and private individuals for the years 1995 to 2006. During 2006, an examination of the Central Stores Loan Register revealed several instances where items were inappropriately loaned to contractors and private individuals. More specifically, it was noted that 40 sacks of cement and 4 - ½" plywood were loaned to contractors who have contracts with the Region, while 3 drums of diesel and 24 school desks were loaned to private individuals. There was no evidence to indicate that steps were taken by the Administration to seek the advice of the Finance Secretary to write off the items. Similarly, in 2007, an examination of the Central Stores Loans Register revealed 15 instances where items were loaned to public officers and contractors.

Region's Response: The Head of Budget Agency explained that a comprehensive exercise had been undertaken to identify all items loaned to individuals and contractors and it was found that (i) most of the items loaned were returned but were not documented as such; (ii) some of the items, for example, cement and other building materials were used by the Region for emergency works but were incorrectly recorded as loan to contractors; and (iii) the school furniture were not loaned to any private individual but were deployed to the Amerindian Hostel for conducting National School Examinations and were signed for by the Headmaster and have since been returned. The Board of Survey in the Region will vet the updated loan register and approach the Finance Secretary with their recommendations with a view to cull unrecoverable loans and pursue other options available to collect those that are considered recoverable.

Recommendation: The Audit Office recommends that the Regional Administration take stern action to recover the items or the value of the items for those considered recoverable. (2007/355)

524. The Region has made noticeable improvements in the utilisation of the funds of its Special Project Fund Account № 688-100-7 held at the Republic Bank for its Economic Venture. During 2006, it was noted that contractors, a former Deputy Regional Executive Officer, Vice Chairman and members of the Regional Democratic Council, Guyana Police Force and Guyana Defence Force received personal and other advances totalling \$9.713M. However, as of 31 December 2007, this sum has been reduced to \$7.541M accounting for 163 advances. Of this amount, only 7 advances valued at \$395,393 relates to the year 2007.

Region's Response: The Head of Budget Agency has indicated that all Officers with outstanding advances were written to with a view of recovering the amounts advanced and the Region has implemented stringent measures to ensure that the Funds of the Regional Guest House are utilised in accordance with the circular issued by the Ministry of Local Government.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the advances outstanding and ensure that the Funds of its Economic Venture (Guest House) are appropriately utilised at all times. (2007/356)

525. The Salaries and Wages Bank Accounts №. 3125 and 3126 continued to reflect balances of \$16.170M and \$990,680, respectively, as at 31 December 2007. It should be noted that it is a requirement for the cash book to reflect a ‘nil’ balance at the end of each month as a control mechanism for the payment of salaries. In addition, the bank reconciliation statements were not prepared for either account.

Region’s Response: The Head of Budget Agency acknowledged this finding and indicated that the reconciliations have now been completed.

Recommendation: The Audit Office recommends that the Regional Administration submit the reconciliation for these accounts for audit scrutiny. (2007/357)

526. The Regional Administration had still not made adequate efforts to locate and present the supporting bills/receipts to substantiate the amounts expended vide 33 payment vouchers valued at \$7.6M, while 67 payment vouchers valued at \$7.370M were not presented for audit examination for the year under review. As a result, it could not be determined whether values were received for monies expended.

Region’s Response: The Head of Budget Agency has indicated that the Sub – Treasury, which is the custodian of all vouchers has had their work impeded tremendously due to a shortage of staff, however, efforts are being made to locate these payment vouchers and the supporting documents.

Recommendation: The Audit Office recommends that the Regional Administration ensure that payment vouchers are properly secured and presented for audit examination when requested. (2007/358)

Current year matters, with recommendations for improvement in the existing system

527. Amounts totalling \$24.222M were expended under Maintenance of Infrastructure. A physical verification of the works carried out revealed overpayments totalling \$349,580 made to contractors as shown below:

Description	Amount \$
Rehabilitation of Moco Moco Bridge revetment	204,800
Rehabilitation of Turner Bridge	74,860
Construct chain link fence at Katoonarib Health Post	69,920
Total	349,580

Region's Response: The Head of Budget Agency indicated that the contractors have requested a revisit of the works and have agreed to repay any overpayments found.

Recommendation: The Audit Office recommends that the Regional Administration take the necessary action to recover the overpayments. (2007/359)

528. The following works of a capital nature valued at \$7.560M were done under current provision:

Cont #	Description	Amount \$'000
72/07	Extension of Katoonarib Primary School	1,246
30/07	Construction of small Kabanawau Bridge	596
215/07	Construction of Walker's Crossing pedestrian bridge	537
480/07	Construct Yakatoo Bridge # 2	514
462/07	Construct Fence at Aishalton compound	1,800
270/07	Construct Fence at Hiowa Primary School	992
229/07	Construct Fence at Parikwaranau School	901
545/07	Construct Fence at Aishalton Secondary School	724
474/07	Construct Fence around Sand Creek Admin Compound	250
Totals		7,560

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that action would be taken to have all future works of this nature correctly budgeted for under capital works.

Recommendation: The Audit Office recommends that the Regional Administration carefully differentiate between its current and capital works and budget for and charge these expenditures appropriately. (2007/360)

529. The Region operated an Ordinary Imprest to meet petty miscellaneous expenditure. However, an examination of the Imprest and related records/documents revealed that the Imprest Bank Account № 3127 reflected a balance of \$807,622 as at 31 December 2007 and the account was not reconciled for the period under review. In the absence of bank reconciliation statements it could not be easily determined whether this balance was correct.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that the reconciliations are currently being done.

Recommendation: The Audit Office recommends that the Regional Administration ensure that this account is reconciled with the cash book promptly. (2007/361)

530. Stores Regulations require that bin cards be kept by the Storekeeper to record the receipts and issues of stores. However, during the period under review, no bin cards were maintained by the Storekeeper. In addition, the stores ledger maintained by the Regional Accounting Unit was not written up to date, in that Internal Stores Requisitions in respect of 2006 were not yet posted to the ledger. Also, issues made from the Stores were incorrectly posted to the ledger and the balances shown were incorrect.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that (i) the fuel and lubricant ledger has since been updated from 2006 to present; (ii) bin cards are being sourced for immediate implementation; and (iii) measures were implemented to have issues done in the mornings and daily postings to the ledger effected in the afternoon of the same day.

Recommendation: The Audit Office recommends that the Regional Administration ensure that it complies with the Stores Regulations in all respects. (2007/362)

Capital Expenditure

Prior year matters, which have not been resolved

531. The Regional Administration has still not taken action to recover several overpayments made during 2005. These were (i) \$4.241M on 3 Teachers' Quarters and a Nursery School which was expended under subhead: Buildings – Education; (ii) \$694,000 overpaid on the construction of Foot and Mouth building at Mickie Crossing, which was expended under subhead: Buildings – Agriculture; and (iii) \$267,020 for the power extension at Tabatinga Community, which was expended under subhead: Power Extension.

Region's Response: The Head of Budget Agency explained that all payments were analysed and recomputed to identify all overpayments and the contractors were written to in order to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the contractors to recover the overpayments. (2007/363)

532. Similarly in 2006, under subhead Buildings – Education, physical verifications of the works undertaken revealed overpayments totalling \$1.854M for the construction of Wowetta and Arapaima Nursery and St. Ignatius Primary Schools, the Library and Resource Centre, Technical and Vocational Centres and the Hot Meal Building. In addition, under subhead: Buildings – Health, physical inspection of the construction of the four-apartment staff quarters at Lethem revealed overpayments totalling \$487,884. There was no evidence that the Regional Administration had taken any action to recover the overpayments.

Region's Response: The Head of Budget Agency explained that all payments were analysed and recomputed to identify all overpayments and the contractors were written to in order to recover the amounts overpaid.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the contractors to recover the overpayments. (2007/364)

Current year matters, with recommendations for improvement in the existing system

Subhead 11009 – Bridges

533. The sum of \$30.624M was allocated for the (a) payment of retention, (b) completion of bridge at Waradapao, and (c) construction of bridges at Awaruwaunau, Echilebar and Maruranau. Amounts totalling \$28.980M were expended on these works and it was noted that the contract for the construction of Waradapao Bridge was awarded by the National Procurement and Tender Administration Board (NPTAB) to the most competitive of 4 bidders in the sum of \$16.371M during 2006. There was an approved variation of \$6M in 2007, giving a final project cost of \$22.371M. As at 31 December 2007, \$21.373M was paid on this contract. However, at the time of audit inspection in February 2009, the bridge had collapsed, making it inoperative.

Region's Response: The Head of Budget Agency explained that the Regional Administration had written to the Company whose vehicle had caused the collapse of this bridge and they had promised to repair the section that was damaged. In addition, Senior Government Engineers have made assessment of the damage and the Region is currently awaiting the findings.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the Engineers for the assessment and the Company to repair the bridge. (2007/365)

Subhead 12047 – Buildings (Education)

534. The sum of \$50.119M was allocated for the (a) payment of retention, (b) completion of primary school at St. Ignatius, (c) construction of primary schools at Katoka and Sand Creek, (d) construction of teachers' quarters at Katoka, Annai, Apoteri and Awaruwaunau, (e) construction of nursery school at Apoteri, (f) the construction of school kitchen at Crash Water, Massara and Woweta, and (g) extension of primary school at Achiwib. Amounts totalling \$47.412M were expended on these works and it was noted that 3 contracts valued at \$14.630M were awarded for the construction of 2 Primary Schools at Sand Creek and Katoka and the extension of Achiwib Primary School to the most competitive bidders. As at 31 December 2007, the full contract sums were paid to the contractors. However, physical verifications of the works revealed overpayments totalling \$253,610 made to the contractor in respect of the Achiwib Primary School as shown below:

Description	Unit	Am't Paid	Am't Found	Diff.	Rate	Amount \$
Roof sheeting	s.f	2,300	1,890	410	435	178,350
Ridge	b.m	90	44	46	170	7,820
Rafters	b.m	690	630	60	170	10,200
Guttering	l.f	108	nil	108	530	57,240
Total						253,610

Region's Response: The Head of Budget Agency indicated that the contractor requested a revisit of the works.

Recommendations: The Audit Office recommends that the Regional Administration investigate these overpayments and make every effort to recover the sum overpaid from the contractor who undertook the works and institute appropriate measures to avoid any recurrences. (2007/366)

Subhead 12048 – Buildings (Health)

535. The sum of \$15.577M was allocated for the (a) payment of retention, (b) construction of nurse's quarters at Karasabai, (c) construction of health hut at Wowetta, (d) construction of doctor's quarters at Aishalton, and (e) extension of health post at Rupertee. Amounts totalling \$14.989M were expended and it was noted that the contract for the construction of Doctors' quarters at Aishalton was awarded to the most competitive bidder in the sum of \$3.941M. As at 31 December 2007, the full contract sum was paid to the contractor. However, a physical verification revealed that the works were completed and overpayments totalling \$225,680 were made to the contractor for works not done as shown below:

Description	Unit	Am't Paid	Am't Found	Diff.	Rate	Amount \$
External walls	s.f	1,500	928	572	190	108,680
Plaster walls	s.f	4,300	3,400	900	70	63,000
Paint walls	s.f	4,300	3,400	900	60	54,000
Total						225,680

Region's Response: The Head of Budget Agency indicated that the contractor requested a revisit to the site since he was not aware of any overpayment at the completion of the project.

Recommendations: The Audit Office recommends that the Regional Administration investigate these overpayments and make every effort to recover the sum overpaid from the contractor who undertook the works and institute appropriate measures to avoid any recurrences. (2007/367)

Subhead 14013 – Roads

536. The sum of \$25.500M was allocated for the (a) continuation of the road to Aishalton, (b) construction of DBST roads at Lethem and St. Ignatius, and (c) purchase of bitumen kettle. Amounts totalling \$25.539M were expended and it was noted that the RTB approved the purchase of one used asphalt kettle with sprayer and pump. The kettle was verified as having been received and properly brought to account. However, at the time of audit in February 2009 the kettle has never been used in road building works.

Region's Response: The Head of Budget Agency explained that he had written to the Ministry of Public Works and Communication requesting some training and demonstration for the proper use of the kettle.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the Ministry of Public Works and Communication to provide the necessary training required so that the kettle can be put to use. (2007/368)

Subhead 17014 – Agricultural Development

537. The sum of \$7.795M was provided for the (a) payment of retention, (b) completion of fish pond at Kwatamang, and (c) construction of drive-in dips at Saurab, Annai, Kurupukari, and International Crossing - Lethem. Amounts totalling \$5.930M were expended and it was noted that 2 contracts were awarded in the sums of \$145,000 and \$639,919 for the construction of fence and extension of fish pond at Kwatamang. As at 31 December 2007, the full contract sums were paid to the contractors. However, a physical verification of the works in February 2009 revealed that no works were done on the fish pond for the value of \$639,919, resulting in an overpayment on the contract sum.

Region's Response: The Head of Budget Agency indicated that the contractor has agreed to repay the balance of payment after the deduction of his mobilisation costs. In addition, the Region has implemented measures to ensure that payments are now done for measured works or for works after they have been verified as completed.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and ensure that the measures implemented are employed at all times. (2007/369)

Subhead 26022 – Power Extension

538. The sum of \$10M was provided for the extension of electricity to St Ignatius, Tabatinga, Aishalton, Annai and Karasabai. Amounts totalling \$9.994M were expended on the purchase of primary/secondary aluminium conductors and 5 contracts for the power extensions at St Ignatius, Tabatinga, Aishalton, Annai and Karasabai. The items purchased were verified as having been received and properly brought to account. A physical verification revealed that electrical works done at Annai were not completed and that there was an overpayment of \$220,000 made to the contractor in respect of the difference between the cost of the lantern post and the contract sum.

Region's Response: The Head of Budget Agency indicated that the contractor was informed of the overpayment.

Recommendation: The Audit Office recommends that the Regional Administration take immediate action to recover this overpayment and put measures in place to avoid a recurrence. (2007/370)

HEAD 80 & DIVISION 540
REGION 10 – UPPER DEMERARA/BERBICE

Current Expenditure

Prior year matters, which have not been resolved

539. The Region has not been able to reconcile the old salaries bank account № 861, which became non-operational in June 1996, and was overdrawn by \$5.466M as at 31 December 2005.

Region's Response: The Head of Budget Agency indicated that the Regional Administration has been working with the Finance Secretary in order to close this account. All final documents available were submitted and a request was made to the Finance Secretary to have this account closed, in keeping with the Cabinet Decision issued in 2004.

Recommendation: The Audit Office recommends that the Regional Administration follow up with the Finance Secretary in order to bring closure to this long outstanding matter. (2007/371)

540. The Regional Administration has recovered \$30,000 from one officer who was overpaid in 2006. However, amounts totalling \$461,468 paid as net salaries to 6 employees, who were no longer on the job as at 31 December 2006, and the related deductions paid over to the various agencies for these employees have not yet been recovered. This situation resulted from undue delays in making the necessary adjustments to the Administration's payrolls when officers leave the employment as was evidenced by the fact that pay change directives were forwarded to the Accounting Unit on an average of two months after their effective dates.

Region's Response: The Head of Budget Agency indicated that the Regional Administration is cognizant of the finding and measures have since been implemented to correct same. In addition, collections of the outstanding monies are ongoing.

Recommendation: The Audit Office recommends that the Regional Administration renew its efforts to recover the sums overpaid and ensure that the systems put in place are functioning effectively at all times. (2007/372)

541. Systems were not put in place by the Regional Administration to ensure that the minutes of the Regional Tender Board are not deficient in reporting the events as they occurred. During 2005 and 2006, it was noted that pertinent details, such as, compliance with statutory and other set requirements, reasons for not preferring lower bids and arguments of the Chairman and Members and/or submissions by advisors, which would have consequently led to awards of contracts or rejection of bids, were not recorded in the minutes, resulting in a complete picture of the events that led to the awards of contracts not being disclosed. This situation continued in 2007.

Region's Response: The Head of Budget Agency indicated that all relevant information was provided in different reports and documents. However, in 2009, this practice has been corrected by placing all information into one minuted document.

Recommendation: The Audit Office recommends that the Regional Administration ensures that the minutes of the Tender Board contain all the relevant details. (2007/373)

542. The Regional Administration continued to grant variations, both positive and negative, on contracts awarded without approvals at the appropriate level of adjudication. During 2005, 18 variations were granted on the related works but were not approved by the RTB. In 2006, 4 variations were granted without the required approval. Similarly, in 2007, there were 11 positive variations totalling \$4.294M and 31 negative variations totalling \$5.205M with respect to Maintenance of Buildings, 2 positive variations totalling \$1.318M and 5 negative variations totalling \$1.414M for the Maintenance of Roads and 3 positive variations totalling \$776,454 and 6 negative variations totalling \$960,637 with respect to Maintenance of Other Infrastructure.

Region's Response: The Head of Budget Agency indicated that the variances stated are variance analysis of all items in the contract and not variation to the contract sum or structure. Hence, the Administration had no need to revisit the Tender Board for approval since the rates for the items were already approved.

Recommendation: The Audit Office recommends that the Regional Administration seek the necessary approvals before variations are made. The explanation provided does not suffice since the variations resulted in a change to the final project cost. (2007/374)

543. The Regional Administration has not presented its service contracts for security services for the years 2005 and 2006 for audit examination. Procurement of security services for the Region is done through the Office of the President. A letter dated 18 April 2007 was issued by the Office of the President, recommending the extension of the contract for the security service to 31 May 2007, pending the results of the re-tendering process. However, it was observed that the services of the security service were retained for the remainder of the year without the necessary approval.

Region's Response: The Head of Budget Agency acknowledged this finding.

Recommendation: The Audit Office recommends that the Regional Administration obtain the necessary approval for the retention of the security service and have same presented for audit examination and ensure that the security services are re-tendered for as soon as possible. (2007/375)

544. The Regional Administration has not fully complied with the Stores Regulations. In 2006, a physical count of items in the Stores revealed 43 instances where differences were observed between the stock ledger balances and the actual stock on hand. Of these, 38 instances were in respect of shortages while the remainder were in respect of excesses. Similarly, a physical count of a sample of 60 items in the Store carried out on 07 April 2009 revealed excesses in 4 instances while shortages were observed in 3 instances. It was also noted that both the stock ledger and bin cards were kept and maintained by the stores clerk contrary to internal control procedures.

Region's Response: The Head of Budget Agency indicated that corrective measures have since been implemented, and in 2007 the Region has complied with all Stores Regulations.

Recommendation: The Audit Office recommends that the Regional Administration adhere fully to the requirements of the Stores Regulations and ensure that the stores ledgers are maintained at the Regional Accounting Unit to provide for an independent check on the bin cards kept by the stores clerk. (2007/376)

545. The Regional Administration continued to mismanage its use of fuel and lubricants. Amounts totalling \$11.592M were expended on fuel and lubricants for the year under review. However, an examination of the related records revealed that: (i) fuel was issued to 18 vehicles that were not owned or controlled by the Region; (ii) there was no facility for the storage of bulk fuel, although purchases were made in bulk, and that fuel was uplifted from the supplier on a piece-meal basis as the need arises; and (iii) diesels were issued to 13 vehicles that were exclusively using gasoline. In addition, motor cycle CD3876 which was unserviceable since 2006, received 200 litres of fuel for the period under review.

Region's Response: The Head of Budget Agency acknowledged these findings.

Recommendations: The Audit Office recommends that the Regional Administration (i) desist from the practice of issuing fuel to vehicles other than those in its own fleet; (ii) acquire adequate storage facility, so that fuel purchased can be fully uplifted at the same time; and (iii) properly assess its fuel needs before effecting purchase and document whenever any diversions of such usage occur. (2007/377)

Current year matters, with recommendations for improvement in the existing system

546. An examination of the cheque order register for the period under review revealed that 91 cheque orders totalling \$12.048M were not cleared. It was also observed that the cheque order register was not properly maintained in that pertinent information such as: (a) the names of officers authorized to uplift and sign for cheques and cheque order vouchers; (b) cheque numbers and related dates; (c) date payment vouchers were returned and the signature of receiving officer; (d) date returned payment vouchers were examined and the signature of the officer; and (e) date payment vouchers were handed to the voucher clerk and the signature of the voucher clerk, were missing. As a result, it was difficult to determine whether the Administration had satisfied the requirement for cheque orders to be cleared within 16 days of their issue through the submission of bills/receipts and other related documentary evidence in support of the payments.

Region's Response: The Head of Budget Agency acknowledged the finding and indicated that an investigation has since been conducted to determine what led to this untenable practice as it relates to the clearing of cheque orders.

Recommendations: The Audit Office recommends that the Regional Administration put systems in place to ensure that cheque orders are cleared within the stipulated time and that the cheque order register is properly written up to account for all cheque orders issued. (2007/378)

547. The master inventory presented for audit examination for the period under review did not contain a column for asset reference number as set out in Form 11 Master/Sectional Inventory of the Stores Regulations 1993.

Region's Response: The Head of Budget Agency acknowledged this finding and indicated that corrective measures would be put in place.

Recommendation: The Audit Office recommends that the Regional Administration complies with the stipulations of the Stores Regulations at all times. (2007/379)

548. A register of gifts was maintained for the year under review with details of date, particulars, quantity, donated by, location of item and goods received book reference. However, documentations in respect of items received from 10 donors were not seen in order to verify the accuracy of the information recorded in the register. In the circumstances, it could not be determined whether all of the items donated were indeed received and properly brought to account as property of the Government of Guyana.

Region's Response: The Head of Budget Agency indicated that every effort is made to comply with Section 34 of the Stores Regulations at all times, however, this can only be done based on the information provided to the Administration.

Recommendations: The Audit Office recommends that donors of items to the Region should, as far as practicable, be requested to deliver items directly to the Stores and also provide a list of the items donated. (2007/380)

Capital Expenditure

Current year matters, with recommendations for improvement in the existing system

Subhead 12052 – Buildings (Education)

549. The sum of \$45.5M was allocated for the (a) construction of Half Mile and Aroraima Nursery Schools; (b) rehabilitation and Extension of Aroraima and St. Lust Primary Schools; (c) rehabilitation and construction of teacher's quarters in areas such as Maria Henrietta, St. Lust, Gaetroy, Sand Hill, Mt. Carmel and Anarika; (d) conversion of old St. Thomas School into teachers' quarters; and (e) payment of retention. As at 31 December 2007, amounts totalling \$45.494M were expended and it was noted that:

- (a) With respect to the contract for the enclosure of the bottom flat of teacher's quarters at St. Lust for which the sum of \$2.509M was paid, a letter of complaint was received from the Regional Chairman in which he stated that he made a visit to the teacher's quarters on 24 July 2008 and observed that the works were incomplete. A physical verification carried out by the Audit Office in October 2008 revealed that the works were substantially completed, with the tiling still to be completed and that 1 window was apparently vandalised. Although the works were not completed as at 31 December 2007, the full contract sum was paid to the contractor. As such, this was considered an overpayment to the contractor since the contractor was paid for works not completed; and
- (b) Similarly, the contract for repairs to the old St. Thomas School which was converted to living quarters and which was awarded in the sum of \$1.533M, was also visited by the Regional Chairman on 24 July 2008 who observed that the works were approximately 30% completed. From photographic evidence seen, the external painting and the repairs to the back stairway and landing were not completed at the time of the visit. However, a physical verification of the works by the Audit Office in October 2008, revealed that, based on calculations and actual measurements, the works were found to be substantially completed. Although the works were not completed as at 31 December 2007, the full contract sum was paid to the contractor. As such, this was considered an overpayment to the contractor since the contractor was paid for works not completed.

Region's Response: The Head of Budget Agency revealed that the works were completed in keeping with the contracts and time lines. In addition, no evidence was provided as it relates to the photograph, at what stage it was taken and the date and time, in accordance with the progress of work.

Recommendation: The Audit Office recommends that the Regional Administration make payments on contracts in accordance with the progress of works executed and desist from paying the entire contract sums before the completion of the project so as to ensure that the Region is not without recourse to an acceptable alternative of withholding payment should the contractor not comply with the terms of his engagement. (2007/381)

550. A similar situation occurred with respect to contracts executed under capital expenditure, in that, the Regional Administration granted variations, both positive and negative, on contracts awarded without approvals at the appropriate level of adjudication. Details of these variations are as follows:

Subhead 11010 – Bridges

- (i) The contract for the construction of the bridge at Ariwa Oval which was awarded by the National Procurement and Tender Administration Board to the lower of 2 bidders in the sum of \$10.882M had 2 unapproved negative variations totalling \$1.287M, giving a final project cost of \$9.595M.

Subhead 12051 – Buildings (Administration)

- (ii) The contract for the rehabilitation of the Magistrate’s Court, Christianburg which was awarded to the second lowest evaluated bidder in the sum of \$1.072M on the grounds that the lowest bidder did not submit valid certificates of compliance from the National Insurance Scheme and the Guyana Revenue Authority had 2 unapproved variations of a positive \$68,000 and a negative \$70,903 giving a final project cost of \$1.069M.

Subhead 12052 – Buildings (Education)

- (iii) The contracts for the construction and rehabilitation of teachers’ quarters at Mt. Carmel, Maria Henrietta, and Anarika which were awarded to the lowest evaluated bidders in sums of \$4.123M, \$2.473M and \$1.332M had negative unapproved variations, giving final project costs of \$4.023M, \$2.079M and \$1.318M, respectively.
- (iv) The contract for the construction of the Half Mile Nursery School which was awarded by the National Procurement and Tender Administration Board to the lower of 2 evaluated bidders in the sum of \$13.066M had 2 unapproved positive variations totalling \$2.908M and 3 negatives totalling \$1.925M, giving a final project cost of \$14.049M.
- (v) The contract for the extension of the St. Lust Primary School which was awarded to the lowest evaluated bidder in the sum of \$2.389M had an unapproved positive variation of \$238,860, giving a final project cost of \$2.627M.

Subhead 12053 – Buildings (Health)

- (vi) The contract for the rehabilitation and extension of the Children Development Centre which was awarded to the lower of 2 bidders in the sum of \$3.929M had 1 positive and 2 negative unapproved variations totalling \$1.136M and \$1.066M, respectively, giving a final project cost of \$3.999M.

Subhead 14014 – Roads

- (vii) The contract for the rehabilitation of access road, South Amelia’s Ward which was awarded to the lowest evaluated bidder in the sum of \$6.454M had 2 negative and 1 positive unapproved variations of \$576,130 and \$647,205 respectively, giving a final project cost of \$6.525M.
- (viii) The contract for the rehabilitation of Fair Rust Internal Road which was awarded to the lowest evaluated bidder in the sum of \$5.004M had a negative unapproved variation of \$250,337, giving a final project cost of \$4.754M.

Subhead 19017 – Infrastructure Development

- (ix) The contract for the construction of boat house at Administration Annex, Wismar Street which was awarded to the lowest of 3 bidders in the sum of \$2.265M had a negative and a positive unapproved variation of \$101,520 and \$18,000, respectively, giving a final project cost of \$2.181M.

Region's Response: The Head of Budget Agency indicated that the variances stated are variance analysis and not variations to the contract sum.

Recommendation: The Audit Office recommends that the Regional Administration seeks the necessary approvals before variations are made. The explanation provided does not suffice since the variations resulted in a change to the final project cost. In addition, the Regional Administration should implement measures for a proper evaluation of the works to be executed under the contract to avoid these numerous variations. (2007/382)

Subhead 24035 – Land and Water Transport (Health)

551. The sum of \$5.5M was budgeted for the purchase of ambulance for the Kwakwani Hospital, aluminium boat and bicycles. As at 31 December 2007, amounts totalling \$5.499M were expended and it was noted that from an examination of the Regional Tender Board Minutes and related quotations that approval was given for the purchase of 2 aluminium boats from the supplier. The dimension of the boats to be purchased was not quoted. However, an examination of the payment voucher revealed that 2 – 14' aluminium boats were purchased at the cost of \$375,000 each. However, the cost stated on the quotation submitted by the supplier is \$320,000 each.

Region's Response: The Head of Budget Agency explained that approval was granted by the Regional Tender Board for quotations for a 12ft, 14ft, and 16ft aluminium boat at prices of \$300,000, \$320,000 and \$375,000 respectively. The Regional Administration purchased two 16ft boats for the sum of \$750,000, however, the payment voucher stated that two 14ft boats were purchased instead of two 16ft boats at \$375,000 each.

Recommendation: The Audit Office recommends that the Regional Administration ensures that payment vouchers are accurately written up to reflect the purchases made and expenses incurred. (2007/383)

Other Matters

552. An examination of the various contract documents revealed that they were totally inadequate for contracts of this nature and size. Important clauses such as duration of the contract, commencement and completion date, defects liability cost, and liquidated damages charges were not stated. As such, we were unable to determine the actual start date and completion date and if there was any time overrun/cost that should have been met by the contractor. In addition, it was observed that on 4 instances the retention fees were approved and paid on the same day with the final payment and in one instance 5 days after the final payment.

Region's Response: The Head of Budget Agency indicated that all the important clauses were incorporated in the contracts, however, as it relates to final payment and retention there were instances in the far flung areas where the works were completed and inspections for final payment were done several weeks later, hence the 2 payment being made in close proximity.

Recommendation: The Audit Office recommends that the Regional Administration ensures that (i) all contract documents are adequate and contain all the pertinent information; (ii) works executed on various projects are inspected promptly to ensure that completion is in accordance with the contract agreement and the works executed have not deteriorated in any way; and (iii) the full defects liability period is observed before retention sums are paid. (2007/384)

553. Seventeen payment vouchers valued at \$13.660M were not presented for the period under review. In the absence of these payment vouchers, it could not be determined whether the expenditure was properly incurred and the Region received value for the sums expended.

Region's Response: The Head of Budget Agency indicated that the vouchers are in the custody of the Accountant General's Sub Treasury Office and that he would write the Accountant General to have these records available for audit scrutiny.

Recommendation: The Audit Office recommends that the Regional Administration collaborate with the Sub Treasury to locate and present these vouchers for audit examination. (2007/385)

AUDITS OF PUBLIC ENTERPRISES

554. For the period 1 January 2007 to 31 December 2007, nineteen audits have been finalised under the contracting out arrangements at a total cost of \$51.481M. An important aspect of the Audit Act is the requirement for the concerned Ministers to have these audited accounts along with my reports thereon and the responses of the entities, to be presented to the National Assembly. However, up to the time of reporting, there was no evidence of any action taken in this regard. The Audit Office has since written to the concerned Ministers advising them of this legal requirement.

555. An analysis of the opinions issued in respect of the audits of the nineteen entities referred to above, revealed that three reports were disclaimers and three were qualified opinions reflecting uncertainties of a fundamental nature in relation to amounts shown in the respective financial statements. Please see tables below.

Disclaimers of Opinion

№	Name of Entity	Year	Reasons for Adverse Opinion
1	Aroaima Bauxite Company Limited	2001	The retained reserve deficit as at 31 December 2000 differed from the retained reserve deficit as at 1 January 2001 by US\$3.905M. Also, several significant accounting records, including primary ledgers, documentation for tangible assets, and inventory procurement among others were not provided for audit examination.
2	MARDS Rice Milling Complex	2002	Reservations on almost all major items in the balance sheet. Uncertainty on the basis on which inventories amounting to \$58.636M were valued. In the absence of adequate records the sum of \$110.115M shown as receivables and prepayments could not be verified. In addition, adequate provision was not made for bad and doubtful debts. Further, in the absence of adequate records it could not be determined whether the amount of \$249.286M shown as foreign and local sales was a true representation of the company's sales for the year.
3	BIDCO	2003	Reservations on almost all major items in the balance sheet. Uncertainty on the adequacy of the provision for obsolete stocks which amounted to \$963.486M. The terms and conditions for loans amounting to \$9.670B were not made available for verification. The classification of a revaluation of fixed assets and stores as an extraordinary item in the profit and loss account was incorrect. In addition, stores were incorrectly stated at a re-valued amount as required by the Company's accounting policy.

Qualified Opinions

No	Name of Entity	Year	Reasons for Adverse Opinion
1	Guyana National Newspapers Limited	2005	The provision of \$13.385M for bad debts was inadequate, since the company's trade and other debtors amounted to \$123.883M and the fact that debts amounting to \$27.597M were coming forward before January 2003.
2	Guyana National Co-operative Bank	2004	The Bank did not make an adjustment to its revaluation reserve for an amount of \$525.692M which represented the net book value of properties vested in GNCB/PHI.
3	Guyana National Printers Limited	2005	Uncertainty on the valuation of stocks totalling \$54.666M due to lack of supporting documentation. No information was provided for disclosures of the company's defined benefit pension plan as required by IAS 19 – Employee Benefit.

556. For the period 1 January 2007 to 31 December 2007, twenty-one audits have been finalised as an in-house arrangement. An analysis of the twenty-one reports revealed that thirteen were qualified opinions because of uncertainties and/or disagreement of a material nature. Please see tables below.

Qualified Opinions

No	Name of Entity	Year of Accounts	Reasons for Qualification
1	Guyana Geology & Mines Commission	2005	Uncertainty on the amount of \$1.999B shown as cash on hand and at bank. The Balance Sheet included an amount of \$17.311M which represents a suspense account. There was a difference of \$12.682M between the amount recorded in the financial statements and the amount recorded in the debtors schedule.
2	Sugar Industry Labour Welfare Fund Committee	1995	Uncertainty on the amount of \$55.565M shown as Cash at Bank. The Balance Sheet included an amount of \$60.325M which represents a suspense account. In the absence of supporting documentation the sum of \$114.911M shown as income from levies, interest on investment, sale of lots and miscellaneous income could not be verified.

№	Name of Entity	Year of Accounts	Reasons for Qualification
3	Sugar Industry Labour Welfare Fund Committee	1996	Accuracy of the amount of \$1.393M shown as stocks could not be determined. Uncertainty on the amount of \$62.605M shown as Cash at Bank. The Balance Sheet included an amount of \$60.367M which represents a suspense account. In the absence of supporting documentation the sum of \$133.224M shown as income from levies, interest on investment, sale of lots and miscellaneous income could not be verified.
4	National Edible Oil Company	2004	The Balance Sheet included an amount of \$1.670M which represents a suspense account. The ownership of shares to the value of \$39.438M could not be verified.
5	National Edible Oil Company	2005	The Balance Sheet included an amount of (\$1.588M) which represents a suspense account. Share certificates in support of the amount of \$39.438M shown as Deposit on shares were not present for verification.
6	National Edible Oil Company	2006	The Balance Sheet included an amount of (\$1.618M) which represents a suspense account. Share certificates in support of the amount of \$39.438M shown as Deposit on Shares were not present for verification. Eighty-three payment vouchers totalling \$8.470M did not have the supporting documents attached and evidence of signature of approving officer.
7	Guyana Water Incorporated	2006	Uncertainty of the amount of \$377.605M shown as stocks in the Balance Sheet. In the absence of a cash book and certified bank reconciliation statements the amount of \$204.435M shown as Cash and Bank could not be verified. A schedule in support of the amount of \$1.288B shown as creditors and accruals was not presented for audit examination.
8	Guyana Electricity Corporation	1999	Payments totalling \$45.048M were made without the use of payment vouchers and the relevant invoices and receipts were not presented for examination. Uncertainty of the amount of \$1.498B shown as owing by customers.
9	Guyana Electricity Corporation	2000	Uncertainty of the amount of \$1.516B shown as owing by customers. No supporting documentation was presented to substantiate the amount of \$54.644M shown as Operating Revenue.

No	Name of Entity	Year of Accounts	Reasons for Qualification
10	Guyana Electricity Corporation	2001	Uncertainty of the amount of \$802.659M shown as owing by customers. No supporting documentation was presented to substantiate the amount of \$207.964M shown as Operating Revenue.
11	Guyana Electricity Corporation	2002	Uncertainty of the amount of \$781.314M shown as owing by customers. No supporting documentation was presented to substantiate the amount of \$246.505M shown as Operating Revenue.
12	Guyana Electricity Corporation	2003	Uncertainty of the amount of \$700.693M shown as owing by customers. No supporting documentation was presented to substantiate the amount of \$274.190M shown as Operating Revenue.
13	Guyana Electricity Corporation	2004	Uncertainty of the amount of \$1.019B shown as owing by customers. No supporting documentation was presented to substantiate the amount of \$296.493M. Shown as Operating Revenues.

AUDITS OF STATUTORY BODIES

557. Eighty-nine audits were finalised for the period 1 January 2007 to the date of reporting. Many of these entities are, however, significantly in arrears in terms of financial reporting. The following sets out the status in respect of those entities which are in arrears for five years and over, at the time of reporting:

Name of Entity	Year Last Audited
Guyana Energy Agency	2003
Guyana Lands and Surveys Commission	2003
Guyana Information Agency	2003
Guyana Museum	1996
Guyana National Bureau of Standards	2003
Institute of Applied Science and Technology	2002
Integrity Commission	2002
Guyana Civil Aviation Authority	2003
Student Loan Agency	2003
Transport and Harbours Department	2002
National Library	1998
President's College	2001
Central Housing and Planning Authority	2003
Guyana Export Promotion Council	1997
Sugar Industry Labour Welfare Fund Com.	1996
University of Guyana Pension Scheme	1994

558. It is also a legal requirement for all statutory bodies to have their audited accounts laid in the National Assembly. However, there was no evidence that the audited accounts, referred to above, were presented to the National Assembly.

AUDITS OF FOREIGN FUNDED PROJECTS

559. For the period 1 January 2007 to the date of reporting, the Audit Office concluded eighty audits of foreign funded projects, as shown below:

Funding Agency	№ of Opinions
Inter-American Development Bank	25
United Nations Development Programme	24
International Development Association	3
International Fund for Agricultural Development	2
European Union	4
United Nation Environmental Programme	2
Caribbean Development Bank	6
United States Agency for International Development	11
Guyana Forestry Commission	1
Chile Assistance	1
World Wildlife Fund	1
Total	80

SPECIAL INVESTIGATIONS

560. Four special investigations were finalised for the period 1 January 2007 to the date of reporting. The following sets out the list of subject ministries and the relevant entities/areas that were investigated:

Subject Ministry	Name of Entity/Area
Ministry of Housing & Water	Guyana Water Incorporated
Ministry of Local Government	Region 6
Georgetown City Council	City Treasurer's Department
Guyana Sugar Corporation Inc.	Guyana Sugar Corporation Inc.

ACKNOWLEDGEMENTS

561. I wish to record my sincere gratitude to the staff of the Audit Office, many of whom worked beyond the call of duty to help me to execute the audits and to compile this report. My sincere thanks also go out to the Accountant General and the Heads of Budget Agencies along with their staff for the level of cooperation shown during the course of the audits and for the explanations provided in relation to my findings.

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**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - REVENUE
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Reporting Object Group Description	Approved Estimates 2007	Actual Receipts Paid into Consolidated Fund 2007	Variance 2007	Actual Receipts Paid into Consolidated Fund 2006
	\$'000	\$'000	\$'000	\$'000
<u>CURRENT REVENUE</u>				
500 Customs and Trade Taxes	5,794,100	8,159,358	2,365,258	28,183,596
510 Internal Revenue	30,188,600	32,515,340	2,326,740	30,481,065
520 Stamp Duties	319,860	6,276	(313,584)	276,009
525 Other Tax Revenues	255,005	2,442,637	2,187,632	1,277,799
530 Fees and Fines	576,100	905,631	329,531	389,828
540 Interest	31,600	32,006	406	4,198
545 Rents and Royalties	10,500	10,899	399	231,481
555 Dividends and Transfers	1,505,000	1,047,459	(457,541)	1,614,392
560 Miscellaneous Receipts	1,439,835	1,078,022	(361,813)	2,052,618
590 Value Added Taxes	12,111,332	21,319,147	9,207,815	0
594 Excise Taxes	12,725,668	15,384,023	2,658,355	0
597 Miscellaneous Receipts	0	9,933	9,933	0
Sub-total	64,957,600	82,910,731	17,953,131	64,510,986
<u>CAPITAL REVENUE</u>				
565 Sale of Assets	0	2,026	2,026	1,440
570 Miscellaneous Capital Revenue	2,822,841	2,831,453	8,612	6,014,670
575 External Grants	9,203,392	6,358,453	(2,844,939)	9,123,856
580 External Loans	18,156,350	13,736,214	(4,420,136)	21,344,732
Sub-total	30,182,583	22,928,146	(7,254,437)	36,484,698
GRAND TOTAL	95,140,183	105,838,877	10,698,694	100,995,684

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CURRENT EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Actual Expenditure 2007	Over (Under) Approved Allotment 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000
01	Office of the President				
1	Head Office Administration	1,250,269	1,283,930	33,661	1,223,763
2	Presidential Advisory	212,404	206,939	(5,465)	260,413
3	Amerindian Development	0	0	0	40,571
4	Public Policy and Planning	190	0	(190)	0
02	Office of the Prime Minister	95,432	102,874	7,442	88,200
03	Ministry of Finance				
1	Ministry Administration	9,413,159	12,844,885	3,431,726	10,451,598
2	Government Accounting Administration	1,893,524	2,004,774	111,250	2,088,781
04	Ministry of Foreign Affairs				
1	Ministry Administration	658,711	632,848	(25,863)	558,062
2	Foreign Relations	1,418,692	1,412,297	(6,395)	1,285,771
3	Foreign Trade and International	85,734	81,259	(4,475)	69,832
07	Parliament Office	427,343	421,764	(5,579)	328,764
08	Office of the Auditor General	0	0	0	29,750
09	Public Police Service Commission	33,955	33,721	(234)	30,903
10	Teaching Service Commission	42,226	41,536	(690)	38,207
11	Elections Commission				
1	Elections Commission	841,317	720,579	(120,738)	707,570
2	Elections Administration	517,241	151,372	(365,869)	1,713,165
13	Ministry of Local Government & Regional Development				
1	Main Office	42,760	41,938	(822)	29,991
2	Ministry Administration	22,959	23,896	937	21,941
3	Regional Development	128,830	119,419	(9,411)	106,253
14	Public Service Ministry				
1	Public Service Management	210,997	207,656	(3,341)	184,570
15	Ministry of Foreign Trade & International Cooperation	0	0	0	0
16	Ministry of Amerindian Affairs	184,624	188,555	3,931	139,040
21	Ministry of Agriculture				
1	Ministry Administration	542,344	832,741	290,397	623,891
2	Crops and Livestock Support Service	746,987	739,213	(7,774)	698,436
3	Fisheries Division	71,798	64,649	(7,149)	66,197
4	Hydrometeorological Services	120,812	115,204	(5,608)	103,621
23	Ministry of Tourism, Commerce and Industry				
1	Main Office	266,505	270,433	3,928	195,448
2	Ministry Administration	39,942	37,561	(2,381)	30,763
3	Trade, Tourism, Industrial Development & Consumer Affairs	36,520	35,974	(546)	30,478
31	Ministry of Public Works & Communications				
1	Ministry Administration	206,059	237,528	31,469	470,381
2	Public Works	256,514	250,302	(6,212)	235,781
3	Communications and Transport	38,905	36,966	(1,939)	35,867
C/F		19,806,753	23,140,813	3,334,060	21,888,008

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Actual Expenditure 2007	Over (Under) Approved Allotment 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000
	B/F	19,806,753	23,140,813	3,334,060	21,888,008
41	Ministry of Education				
	1 Main Office	318,994	314,393	(4,601)	290,494
	2 National Education Policy	92,029	89,616	(2,413)	91,699
	3 Ministry Administration	801,226	763,070	(38,156)	772,921
	4 Training and Development	513,176	501,997	(11,179)	429,205
	5 Education Delivery	3,271,213	3,275,882	4,669	3,081,419
44	Ministry of Culture, Youth and Sports				
	1 Ministry Administration	114,987	118,668	3,681	320,793
	2 Culture	307,651	303,414	(4,237)	171,837
	3 Youth	265,534	265,016	(518)	51,200
	4 Sports	93,371	93,365	(6)	69,395
	5 Youth Entrepreneurial Skills	0	0	0	191,172
45	Ministry of Housing and Water	485,645	478,844	(6,801)	957,336
46	Georgetown Public Hospital Corporation	2,427,145	2,468,315	41,170	2,249,327
47	Ministry of Health				
	1 Administration	496,317	505,738	9,421	481,398
	2 Disease Control	389,221	379,632	(9,589)	354,710
	3 Primary Health Care Services	278,646	273,657	(4,989)	253,696
	4 Regional & Clinical Services	961,851	1,190,072	228,221	780,610
	5 Health Science Education	260,750	259,907	(843)	230,121
	6 Standards & Technical Services	160,411	157,146	(3,265)	144,160
	7 Rehabilitation Services	119,683	125,101	5,418	106,267
48	Ministry of Labour, Human Service & Social Security				
	1 Ministry Administration	108,385	100,400	(7,985)	103,876
	2 Social Services	2,287,832	2,521,449	233,617	2,112,621
	3 Labour Administration	112,732	166,538	53,806	101,209
51	Ministry of Home Affairs				
	1 Secretariat Service	121,588	121,157	(431)	87,556
	2 Guyana Police Force	3,601,106	3,894,207	293,101	3,611,893
	3 Guyana Prison Service	663,260	690,042	26,782	577,377
	4 Police Complaint Authority	4,343	4,063	(280)	3,353
	5 Guyana Fire Service	341,029	342,751	1,722	328,591
	6 General Register Office	62,447	61,947	(500)	53,363
52	Ministry of Legal Affairs				
	1 Main Office	11,662	11,085	(577)	10,436
	2 Ministry Administration	28,962	27,362	(1,600)	28,164
	3 Attorney General's Chambers	56,340	55,564	(776)	90,583
	4 Office of the State Solicitor	8,063	7,429	(634)	7,671
	5 Deeds Registry	38,110	37,697	(413)	35,932
53	Guyana Defense Force	3,523,368	4,298,938	775,570	3,618,258
55	Supreme Court of Judicature				
	1 Supreme Courts of Judicature	221,902	216,415	(5,487)	206,733
	2 Magistrates' Department	196,037	197,920	1,883	191,768
56	Public Prosecutions	53,304	50,262	(3,042)	50,630
57	Office of the Ombudsman	4,426	3,038	(1,388)	4,224
58	Public Service Appellate Tribunal	7,258	7,017	(241)	6,933
	C/F	42,616,757	47,519,927	4,903,170	44,146,939

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Actual Expenditure 2007	Over (Under) Approved Allotment 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000
	B/F	42,616,757	47,519,927	4,903,170	44,146,939
71	Region 1 - Barima/Waini				
	1 Regional Administration	54,725	55,459	734	49,522
	2 Public Works	112,860	113,850	990	108,164
	3 Education	406,364	399,792	(6,572)	336,847
	4 Health Services	124,024	123,565	(459)	126,193
72	Region 2 - Pomeroon/Supenaam				
	1 Regional Administration	76,872	76,379	(493)	71,916
	2 Agriculture	142,361	137,002	(5,359)	138,308
	3 Public Works	70,447	69,384	(1,063)	68,938
	4 Education	633,374	637,094	3,720	606,652
	5 Health Services	211,483	210,189	(1,294)	187,381
73	Region 3 - Essequibo Islands/West Demerara				
	1 Regional Administration	102,977	102,004	(973)	101,830
	2 Agriculture	143,213	142,242	(971)	138,043
	3 Public Works	68,916	67,175	(1,741)	64,412
	4 Education	1,024,080	1,009,935	(14,145)	922,979
	5 Health Services	365,144	356,213	(8,931)	328,954
74	Region 4 - Demerara/Mahaica				
	1 Regional Administration	89,720	86,408	(3,312)	84,052
	2 Agriculture	106,528	108,416	1,888	104,327
	3 Public Works	129,038	129,773	735	121,810
	4 Education	1,304,285	1,310,364	6,079	1,200,079
	5 Health Services	136,801	140,782	3,981	122,694
75	Region 5 - Mahaica/Berbice				
	1 Regional Administration	37,212	36,812	(400)	33,504
	2 Agriculture	66,286	66,031	(255)	64,780
	3 Public Works	91,371	90,519	(852)	84,108
	4 Education	627,361	617,761	(9,600)	560,596
	5 Health Services	128,634	121,569	(7,065)	115,876
76	Region 6 - East Berbice/Corentyne				
	1 Regional Administration	54,612	54,965	353	48,932
	2 Agriculture	226,673	226,342	(331)	211,248
	3 Public Works	83,195	84,152	957	75,783
	4 Education	1,201,917	1,199,286	(2,631)	1,072,855
	5 Health Services	515,459	513,565	(1,894)	488,903
77	Region 7 - Cuyuni/Mazaruni				
	1 Regional Administration	70,793	69,552	(1,241)	65,381
	2 Public Works	86,214	84,545	(1,669)	81,758
	3 Education	374,784	376,105	1,321	334,383
	4 Health Services	165,801	158,786	(7,015)	141,248
78	Region 8 - Potaro/Siparuni - Administration				
	1 Regional Administration	28,751	29,193	442	25,615
	2 Public Works	56,322	56,412	90	48,566
	3 Education	153,420	153,482	62	122,356
	4 Health Services	64,380	64,433	53	58,565
79	Region 9 - Upper Takatu/Upper Essequibo				
	1 Regional Administration	56,787	59,043	2,256	52,905
	2 Agriculture	8,692	8,692	0	7,983
	3 Public Works	50,587	50,383	(204)	47,247
	4 Education	329,912	314,560	(15,352)	279,553
	5 Health Services	120,961	118,551	(2,410)	104,149
	C/F	52,520,093	57,350,692	4,830,599	53,156,334

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Actual Expenditure 2007	Over (Under) Approved Allotment 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000
	B/F	52,520,093	57,350,692	4,830,599	53,156,334
80	Region 10 - Upper Demerara/Berbice				
1	Regional Administration	74,251	76,587	2,336	70,136
2	Public Works	64,440	65,448	1,008	58,654
3	Education	808,321	791,238	(17,083)	743,600
4	Health Services	133,932	129,752	(4,180)	125,587
	SUB TOTAL	53,601,037	58,413,717	4,812,680	54,154,311
STATUTORY					
01	Office of the President	13,105	14,299	1,194	5,360
03	Ministry of Finance	1,633,573	1,633,406	(167)	1,547,100
07	Parliament Office	248,651	262,509	13,858	163,721
08	Office the the Auditor General	0	0	0	0
09	Public and Police Service Commission	9,439	4,620	(4,819)	8,858
10	Teaching Service Commission	6,117	3,690	(2,427)	6,113
11	Elections Commission	34,148	36,607	2,459	50,977
51	Ministry of Home Affairs	16,472	12,448	(4,024)	13,249
55	Supreme Court of Judicature	158,893	201,560	42,667	190,638
56	Public Prosecutions	9,384	0	(9,384)	0
57	Office of the Ombudsman	7,897	0	(7,897)	0
58	Public Service Appellate Tribunal	9,434	0	(9,434)	0
90	Public Debt	7,516,840	6,459,054	(1,057,786)	7,619,195
	SUB TOTAL	9,663,953	8,628,193	(1,035,760)	9,605,211
	TOTAL PAYMENTS	63,264,990	67,041,910	3,776,920	63,759,522

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**END OF YEAR BUDGET OUTCOME AND RECONCILIATION REPORT - CAPITAL EXPENDITURES
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Actual Expenditure 2007	Over (Under) Approved Allotment 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	741,707	577,448	(164,259)	521,473
02	Office of the Prime Minister	506,000	3,003,175	2,497,175	0
03	Ministry of Finance	9,372,483	4,611,173	(4,761,310)	3,577,899
04	Ministry of Foreign Affairs	17,090	16,675	(415)	42,684
07	Parliament Office	33,000	22,514	(10,486)	33,376
08	Office of the Auditor General	12,800	15,585	2,785	88,380
09	Public & Police Service Commissions	963	931	(32)	1,291
10	Teaching Service Commission	3,785	3,775	(10)	3,099
11	Elections Commission	20,000	226,885	206,885	449,780
13	Ministry of Local Government & Regional Development	1,897,533	2,294,718	397,185	2,763,492
14	Public Service Ministry	14,500	14,348	(152)	5,155
15	Ministry of Foreign Trade & International Cooperation	990	990	0	3,498
16	Ministry of Amerindian Affairs	150,190	150,134	(56)	99,457
21	Ministry of Agriculture	3,696,100	3,088,714	(607,386)	3,087,022
23	Ministry of Tourism, Commerce and Industry	239,217	217,206	(22,011)	49,409
31	Ministry of Public Works and Communications	7,417,100	9,556,053	2,138,953	8,065,772
41	Ministry of Education	1,748,750	2,795,705	1,046,955	2,300,816
44	Ministry of Culture, Youth and Sports	401,700	568,957	167,257	2,250,202
45	Ministry of Housing & Water	4,095,840	5,160,018	1,064,178	3,025,114
46	Georgetown Public Hospital Corporation	35,000	34,996	(4)	29,134
47	Ministry of Health	2,549,020	2,486,389	(62,631)	1,796,993
48	Ministry of Labour, Human Services & Social Security	962,005	1,297,043	335,038	1,531,820
51	Ministry of Home Affairs	793,800	1,048,312	254,512	500,538
52	Ministry of Legal Affairs	161,500	80,154	(81,346)	64,424
53	Guyana Defense Force	160,600	152,977	(7,623)	157,344
55	Supreme Court	59,800	50,346	(9,454)	0
56	Public Prosecutions	2,080	2,074	(6)	9,756
57	Office of Ombudsman	580	0	(580)	800
58	Public Service Appellate Tribunal	2,100	0	(2,100)	1,794
71	Region 1: Barima/Waini	133,000	133,000	0	120,840
72	Region 2: Pomeroun/Supenaam	232,000	231,663	(337)	208,831
73	Region 3: Essequibo Islands / West Demerara	183,000	182,739	(261)	138,504
74	Region 4: Demerara/Mahaica	130,300	129,697	(603)	90,364
75	Region 5: Mahaica/Berbice	179,800	177,760	(2,040)	146,489
76	Region 6: East Berbice/Corentyn	243,000	242,992	(8)	209,311
77	Region 7: Cuyuni/Mazaruni	90,000	89,981	(19)	77,144
78	Region 8: Potaro/Siparuni	93,700	93,700	0	86,500
79	Region 9: Upper Takatu/Upper Essequibo	177,359	171,780	(5,579)	171,854
80	Region 10: Upper Demerara / Upper Berbice	139,108	139,073	(35)	128,719
TOTAL PAYMENTS		36,697,500	39,069,680	2,372,180	31,839,078

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CONTINGENT LIABILITIES
AS AT 31 DECEMBER 2007**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2007
		G\$'000
Guyana Transport Services Ltd.	Bank of India	52,112
Guyana Telecommunications Corporation	ITT World Comm. Inc.	144,439
Guyana National Co-operative Bank	Bulgaria	426,573
TOTAL		----- 623,124 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CURRENT) FOR THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

RECEIPTS

Reporting Object Group	Description	Approved Estimates 2007	Actual Receipts Paid into Consolidated Fund 2007	Variance 2007	Actual Receipts Paid into Consolidated Fund 2006
		\$'000	\$'000	\$'000	\$'000
500	Customs and Trade Taxes	5,794,100	8,159,358	2,365,258	28,183,596
510	Internal Revenue	30,188,600	32,515,340	2,326,740	30,481,065
520	Stamp Duties	319,860	6,276	(313,584)	276,009
525	Other Tax Revenues	255,005	2,442,637	2,187,632	1,277,799
530	Fees and Fines	576,100	905,631	329,531	389,828
540	Interest	31,600	32,006	406	4,198
545	Rents and Royalties	10,500	10,899	399	231,481
555	Dividends and Transfers	1,505,000	1,047,459	(457,541)	1,614,392
560	Miscellaneous Receipts	1,439,835	1,078,022	(361,813)	2,052,618
590	Value Added Taxes	12,111,332	21,319,147	9,207,815	0
594	Excise Tax	12,725,668	15,384,023	2,658,355	0
597	Miscellaneous	0	9,933	9,933	0
TOTAL RECEIPTS		64,957,600	82,910,731	17,953,131	64,510,986

PAYMENTS

Agency No.	Description	Revised Allotment 2007	Outstanding Contingency Fund Advances 2007	Total Funds Available 2007	Drawing Rights (Allotment 2) 2007	Actual Expenditure 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>CURRENT</u>							
01	Office of the President						
1	Head Office Administration	1,287,069	15,000	1,302,069	1,304,408	1,283,930	1,223,763
2	Presidential Advisory	215,604	0	215,604	212,677	206,939	260,413
3	Amerindian Development	0	0	0	0	0	40,571
4	Public Policy and Planning	190	0	190	0	0	
02	Office of the Prime Minister	95,432	11,000	106,432	106,132	102,874	88,200
03	Ministry of Finance						
1	Ministry Administration	12,496,364	458,138	12,954,502	12,943,746	12,844,885	10,451,598
2	Accountant General's Department	2,074,226	0	2,074,226	2,034,895	2,004,774	2,088,781
04	Ministry of Foreign Affairs						
1	Ministry Administration	658,711	0	658,711	656,908	632,848	558,062
2	Foreign Relations	1,418,692	0	1,418,692	1,416,593	1,412,297	1,285,771
3	Foreign Trade and International	85,734	0	85,734	85,735	81,259	69,832
07	Parliament Office	432,543	0	432,543	427,756	421,764	328,764
08	Office of the Auditor General	0	0	0	0	0	29,750
09	Public Police Service Commission	33,955	0	33,955	33,837	33,721	30,903
10	Teaching Service Commission	42,226	0	42,226	41,827	41,536	38,207
11	Elections Commission						
1	Elections Commission	841,317	0	841,317	785,453	720,579	707,570
2	National Registration and Election	517,241	0	517,241	234,880	151,372	1,713,165
13	Min.of Local Government & Regional Development						
1	Main Office	42,814	0	42,814	42,814	41,938	29,991
2	Administration	24,199	0	24,199	24,179	23,896	21,940
3	Regional Administration	127,536	0	127,536	119,963	119,419	106,253
C/F		20,393,853	484,138	20,877,991	20,471,803	20,124,031	19,073,534

Agency No.	Description	Revised Allotment 2007	Outstanding Contingency Fund Advances 2007	Total Funds Available 2007	Drawing Rights (Allotment 2) 2007	Actual Expenditure 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	20,393,853	484,138	20,877,991	20,471,803	20,124,031	19,073,534
14	Public Service Ministry						
	1 Public Service Management	210,997	0	210,997	209,652	207,656	184,570
15	Min.of Foreign Trade & International Cooperation	0	0	0	0	0	0
16	Ministry of Amerindian Affairs	184,624	4,500	189,124	189,121	188,555	139,040
21	Ministry of Agriculture						
	1 Ministry Administration	542,344	292,000	834,344	834,344	832,741	623,891
	2 Crops and Livestock Support Service	746,987	0	746,987	746,987	739,213	698,436
	3 Fisheries Division	71,798	0	71,798	71,145	64,649	66,197
	4 Hydrometeorological Services	120,812	0	120,812	120,812	115,204	103,621
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	267,043	7,753	274,796	273,968	270,433	195,448
	2 Ministry Administration	39,146	0	39,146	37,675	37,561	30,763
	3 Trade, Tourism, Industrial Development & Consumer Affairs	36,778	0	36,778	36,576	35,974	30,478
31	Ministry of Public Works & Communications						
	1 Ministry Administration	206,059	56,078	262,137	253,272	237,528	470,381
	2 Public Works	256,514	0	256,514	254,070	250,302	235,781
	3 Communications and Transport	38,905	0	38,905	37,562	36,966	35,867
41	Ministry of Education						
	1 Main Office	318,994	0	318,994	316,804	314,393	290,494
	2 National Education Policy	92,029	0	92,029	90,438	89,616	91,699
	3 Ministry Administration	801,226	0	801,226	803,271	763,070	772,921
	4 Training and Development	513,176	0	513,176	505,681	501,997	429,205
	5 Education Delivery	3,307,213	0	3,307,213	3,279,726	3,275,882	3,081,419
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	118,787	0	118,787	118,721	118,668	320,793
	2 Culture	303,851	0	303,851	303,740	303,414	171,838
	3 Youth	265,534	0	265,534	265,496	265,016	51,200
	4 Sports	93,371	0	93,371	93,371	93,365	69,395
	5 Youth Entrepreneurial Skills	0	0	0	0	0	191,172
45	Ministry of Housing and Water	485,645	0	485,645	481,036	478,844	957,336
46	Georgetown Public Hospital Corporation	2,487,145	0	2,487,145	2,480,585	2,468,315	2,249,327
47	Ministry of Health						
	1 Administration	508,322	0	508,322	507,522	505,738	481,398
	2 Disease Control	386,007	0	386,007	385,534	379,632	354,710
	3 Primary Health Care Services	276,743	0	276,743	276,262	273,657	253,696
	4 Regional & Clinical Services	1,240,481	0	1,240,481	1,193,104	1,190,072	780,610
	5 Health Science Education	263,630	0	263,630	263,630	259,907	230,121
	6 Standards & Technical Services	160,411	0	160,411	160,411	157,146	144,160
	7 Rehabilitation Services	131,286	0	131,286	131,286	125,101	106,267
48	Min.of Labour, Human Service & Social Security						
	1 Ministry Administration	108,385	0	108,385	100,978	100,400	103,876
	2 Social Services	2,488,832	33,600	2,522,432	2,522,423	2,521,449	2,112,621
	3 Labour Administration	166,732	0	166,732	166,732	166,538	101,209
51	Ministry of Home Affairs						
	1 Secretariat Service	122,588	1,150	123,738	123,738	121,157	87,556
	2 Guyana Police Force	3,650,006	245,658	3,895,664	3,894,340	3,894,207	3,611,893
	3 Guyana Prison Service	682,760	15,099	697,859	694,757	690,042	577,377
	4 Police Complaint Authority	4,343	0	4,343	4,351	4,063	3,353
	5 Guyana Fire Service	343,141	500	343,641	343,641	342,751	328,591
	6 General Register Office	62,447	0	62,447	62,422	61,947	53,363
	C/F	42,498,945	1,140,476	43,639,421	43,106,987	42,607,200	39,895,607

Agency No.	Description	Revised Allotment 2007	Outstanding Contingency Fund Advances 2007	Total Funds Available 2007	Drawing Rights (Allotment 2) 2007	Actual Expenditure 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	42,498,945	1,140,476	43,639,421	43,106,987	42,607,200	39,895,607
52	Ministry of Legal Affairs						
	1 Main Office	11,662	0	11,662	11,169	11,085	10,436
	2 Ministry Administration	28,532	0	28,532	28,181	27,362	28,164
	3 Attorney General's Chambers	56,340	0	56,340	56,044	55,564	90,583
	4 Office of the State Solicitor	8,044	0	8,044	7,666	7,429	7,671
	5 Deeds Registry	38,559	0	38,559	38,366	37,697	35,932
53	Guyana Defense Force	4,249,794	72,172	4,321,966	4,306,175	4,298,938	3,618,258
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	222,085	0	222,085	217,285	216,415	206,733
	2 Magistrates' Department	196,594	4,019	200,613	198,760	197,920	191,768
56	Public Prosecutions	53,928	0	53,928	51,144	50,262	50,630
57	Office of the Ombudsman	4,426	0	4,426	3,049	3,038	4,224
58	Public Service Appellate Tribunal	7,258	0	7,258	7,068	7,017	6,933
71	Region 1 - Barima/Waini						
	1 Regional Administration	54,725	2,484	57,209	55,459	55,459	49,522
	2 Public Works	112,860	3,000	115,860	113,866	113,850	108,164
	3 Education	406,364	1,000	407,364	399,952	399,792	336,847
	4 Health Services	124,024	0	124,024	123,597	123,565	126,193
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	77,002	1,025	78,027	78,027	76,379	71,916
	2 Agriculture	142,361	0	142,361	141,376	137,002	138,308
	3 Public Works	70,447	0	70,447	70,447	69,384	68,938
	4 Education	632,927	5,000	637,927	637,927	637,094	606,652
	5 Health Services	211,800	3,300	215,100	215,100	210,189	187,381
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	102,977	1,515	104,492	104,492	102,004	101,830
	2 Agriculture	143,213	0	143,213	143,213	142,242	138,043
	3 Public Works	68,916	0	68,916	68,916	67,175	64,412
	4 Education	1,024,080	0	1,024,080	1,024,080	1,009,935	922,979
	5 Health Services	365,144	0	365,144	365,144	356,213	328,954
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	89,720	0	89,720	87,142	86,408	84,052
	2 Agriculture	109,394	0	109,394	108,542	108,416	104,327
	3 Public Works	130,937	0	130,937	130,233	129,773	121,810
	4 Education	1,317,259	0	1,317,259	1,315,550	1,310,364	1,200,079
	5 Health Services	143,581	0	143,581	143,075	140,782	122,694
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	37,212	2,000	39,212	39,212	36,812	33,504
	2 Agriculture	66,286	0	66,286	66,286	66,031	64,780
	3 Public Works	91,371	0	91,371	91,371	90,519	84,108
	4 Education	627,361	0	627,361	624,806	617,761	560,596
	5 Health Services	128,634	0	128,634	124,286	121,569	115,876
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	54,612	2,300	56,912	56,912	54,965	48,932
	2 Agriculture	225,419	1,254	226,673	226,673	226,342	211,248
	3 Public Works	84,449	0	84,449	84,449	84,152	75,783
	4 Education	1,201,917	0	1,201,917	1,201,917	1,199,286	1,072,855
	5 Health Services	515,459	0	515,459	515,459	513,565	488,904
	C/F	55,736,618	1,239,545	56,976,163	56,389,403	55,806,955	51,786,626

Agency No.	Description	Revised Allotment 2007	Outstanding Contingency Fund Advances 2007	Total Funds Available 2007	Drawing Rights (Allotment 2) 2007	Actual Expenditure 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	55,736,618	1,239,545	56,976,163	56,389,403	55,806,955	51,786,626
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	70,244	1,820	72,064	72,064	69,552	65,381
	2 Public Works	84,763	0	84,763	84,763	84,545	81,758
	3 Education	376,784	2,777	379,561	381,017	376,105	334,383
	4 Health Services	165,801	0	165,801	162,511	158,786	141,248
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	28,751	1,540	30,291	29,193	29,193	25,615
	2 Public Works	56,322	1,500	57,822	56,412	56,412	48,566
	3 Education	153,420	5,000	158,420	153,482	153,482	122,356
	4 Health Services	64,380	1,000	65,380	64,439	64,433	58,565
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	56,761	3,491	60,252	59,826	59,043	52,905
	2 Agriculture	8,692	0	8,692	8,692	8,692	7,983
	3 Public Works	50,784	0	50,784	50,546	50,383	47,247
	4 Education	329,912	0	329,912	317,033	314,560	279,553
	5 Health Services	120,790	0	120,790	119,206	118,551	104,149
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	75,933	2,112	78,045	78,045	76,587	70,136
	2 Public Works	64,440	1,570	66,010	65,811	65,448	58,654
	3 Education	806,639	2,325	808,964	796,328	791,238	743,600
	4 Health Services	133,932	0	133,932	132,705	129,752	125,587
	SUB TOTAL	58,384,966	1,262,680	59,647,646	59,021,476	58,413,717	54,154,312
STATUTORY							
01	Office of the President	14,299	0	14,299	14,299	14,299	5,360
03	Ministry of Finance	1,633,573	0	1,633,573	1,633,573	1,633,406	1,547,100
07	Parliament Office	263,787	0	263,787	263,787	262,509	163,721
08	Office the the Auditor General	0	0	0	0	0	0
09	Public and Police Service Commission	9,600	0	9,600	4,641	4,620	8,858
10	Teaching Service Commission	6,117	0	6,117	3,690	3,690	6,113
11	Elections Commission	36,709	0	36,709	36,709	36,607	50,977
51	Ministry of Home Affairs	16,472	0	16,472	12,448	12,448	13,249
55	Supreme Court of Judicature	201,667	0	201,667	201,567	201,560	190,638
56	Public Prosecutions	9,384	0	9,384	0	0	0
57	Office of the Ombudsman	7,897	0	7,897	0	0	0
58	Public Service Appellate Tribunal	9,434	0	9,434	0	0	0
90	Public Debt	7,516,840	0	7,516,840	7,516,840	6,459,054	7,619,195
	SUB TOTAL	9,725,779	0	9,725,779	9,687,554	8,628,193	9,605,211
TOTAL PAYMENTS						67,041,910	
SURPLUS (DEFICIT)						15,868,821	

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS
OF THE CONSOLIDATED FUND (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

RECEIPTS

Report Object Group	Description	Approved Estimates 2007	Actual Receipts Paid into Consolidated Fund 2007	Variance 2007	Actual Receipts Paid into Consolidated Fund 2006
		\$'000	\$'000	\$'000	\$'000
565	Sale of Assets	0	2,026	2,026	1,440
570	Miscellaneous Capital Revenue	2,822,841	2,831,453	8,612	6,014,670
575	External Grants	9,203,392	6,358,453	(2,844,939)	9,123,856
580	External Loans	18,156,350	13,736,214	(4,420,136)	21,344,732
	TOTAL RECEIPTS	30,182,583	22,928,146	(7,254,437)	36,484,698

PAYMENTS

Agency No.	Description	Revised Allotment 2007	Outstanding Contingency Fund Advances 2007	Total Funds Available 2007	Drawing Rights (Allotment 2) 2007	Actual Expenditure 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President	741,707	0	741,707	577,625	577,448	521,473
02	Office of the Prime Minister	3,183,406	0	3,183,406	3,003,175	3,003,175	0
03	Ministry of Finance	10,121,804	0	10,121,804	4,640,357	4,611,173	3,576,630
04	Ministry of Foreign Affairs	17,090	0	17,090	16,675	16,675	42,684
07	Parliament Office	33,000	0	33,000	22,514	22,514	33,376
08	Office of the Auditor General	24,987	0	24,987	15,585	15,585	88,380
09	Public & Police Service Commissions	963	0	963	931	931	1,291
10	Teaching Service Commission	3,785	0	3,785	3,775	3,775	3,099
11	Elections Commission	226,889	0	226,889	226,885	226,885	449,780
13	Min.of Local Government & Regional Development	2,517,449	6,957	2,524,406	2,299,593	2,294,719	2,763,492
14	Public Service Ministry	14,500	0	14,500	14,348	14,348	5,155
15	Min.of Foreign Trade & International Cooperation	990	0	990	990	990	3,498
16	Ministry of Amerindian Affairs	150,190	0	150,190	150,183	150,134	99,457
21	Ministry of Agriculture	3,786,127	27,000	3,813,127	3,089,923	3,088,714	3,087,022
23	Ministry of Tourism, Commerce and Industry	239,217	0	239,217	217,206	217,206	49,409
31	Ministry of Public Works and Communications	10,515,688	0	10,515,688	9,561,514	9,556,053	8,065,772
41	Ministry of Education	2,825,539	0	2,825,539	2,799,352	2,795,705	2,300,816
44	Ministry of Culture, Youth and Sports	447,201	152,398	599,599	568,957	568,957	2,250,202
45	Ministry of Housing & Water	6,126,882	0	6,126,882	5,160,018	5,160,018	3,025,114
46	Georgetown Public Hospital Corporation	35,000	0	35,000	34,996	34,996	29,134
47	Ministry of Health	3,006,731	0	3,006,731	2,490,591	2,486,389	1,796,993
48	Min.of Labour, Human Services & Social Security	1,306,528	0	1,306,528	1,297,043	1,297,043	1,531,820
51	Ministry of Home Affairs	1,212,897	0	1,212,897	1,048,312	1,048,312	500,538
52	Ministry of Legal Affairs	161,500	0	161,500	80,154	80,154	64,424
53	Guyana Defense Force	160,600	0	160,600	152,977	152,977	157,344
55	Supreme Court	65,598	6,700	72,298	50,346	50,346	0
56	Public Prosecutions	2,080	0	2,080	2,074	2,074	9,756
57	Office of the Ombudsman	580	0	580	0	0	800
58	Public Service Appellate Tribunal	2,100	0	2,100	0	0	1,794
59	Ethnic Relations Commission	0	0	0	0	0	1,269
C/F		46,931,028	193,055	47,124,083	37,526,099	37,477,296	30,460,522

Agency No.	Description	Revised Allotment 2007	Outstanding Contingency Fund Advances 2007	Total Funds Available 2007	Drawing Rights (Allotment 2) 2007	Actual Expenditure 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
B/F		46,931,028	193,055	47,124,083	37,526,099	37,477,296	30,460,522
71	Region 1: Barima/Waini	133,000	0	133,000	133,000	133,000	120,840
72	Region 2: Pomeroon/Supenaam	232,000	0	232,000	231,663	231,663	208,831
73	Region 3: Essequibo Islands / West Demerara	183,000	0	183,000	182,739	182,739	138,504
74	Region 4: Demerara/Mahaica	130,300	0	130,300	129,697	129,697	90,364
75	Region 5: Mahaica/Berbice	179,800	0	179,800	177,760	177,760	146,489
76	Region 6: East Berbice/Corentyn	243,000	3,328	246,328	242,992	242,992	209,311
77	Region 7: Cuyuni/Mazaruni	90,000	0	90,000	89,981	89,981	77,144
78	Region 8: Potaro/Siparuni	93,700	0	93,700	93,700	93,700	86,500
79	Region 9: Upper Takatu/Upper Essequibo	177,359	0	177,359	171,780	171,780	171,854
80	Region 10: Upper Demerara / Upper Berbice	139,108	0	139,108	139,073	139,073	128,719
	TOTAL PAYMENTS	48,532,295	196,383	48,728,678	39,118,484	39,069,681	31,839,078
	SURPLUS (DEFICIT)					(16,141,535)	4,645,620

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CURRENT)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Revised Allotment 2007	Total Funds Available 2007	Actual Expenditure 2007	Under Total Funds Available 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01	Office of the President						
	1 Head Office Administration	1,250,269	1,287,069	1,302,069	1,283,930	(18,139)	1,223,763
	2 Presidential Advisory	212,404	215,604	215,604	206,939	(8,665)	260,413
	3 Amerindian Development	0	0	0	0	0	40,571
	4 Public Policy and Planning	190	190	190	0	(190)	0
02	Office of the Prime Minister	95,432	95,432	106,432	102,874	(3,558)	88,200
03	Ministry of Finance						
	1 Ministry Administration	9,413,159	12,496,364	12,954,502	12,844,885	(109,617)	10,451,598
	2 Accountant General's Department	1,893,524	2,074,226	2,074,226	2,004,774	(69,452)	2,088,781
04	Ministry of Foreign Affairs						
	1 Ministry Administration	658,711	658,711	658,711	632,848	(25,863)	558,062
	2 Foreign Relations	1,418,692	1,418,692	1,418,692	1,412,297	(6,395)	1,285,771
	3 Foreign Trade and International	85,734	85,734	85,734	81,259	(4,475)	69,832
07	Parliament Office	427,343	432,543	432,543	421,764	(10,779)	328,764
08	Office of the Auditor General	0	0	0	0	0	29,750
09	Public Police Service Commission	33,955	33,955	33,955	33,721	(234)	30,903
10	Teaching Service Commission	42,226	42,226	42,226	41,536	(690)	38,207
11	Elections Commission						
	1 Elections Commission	841,317	841,317	841,317	720,579	(120,738)	707,570
	2 Elections Administration	517,241	517,241	517,241	151,372	(365,869)	1,713,165
13	Min.of Local Government & Regional Development						
	1 Main Office	42,760	42,814	42,814	41,938	(876)	29,991
	2 Ministry Administration	22,959	24,199	24,199	23,896	(303)	21,940
	3 Regional Development	128,830	127,536	127,536	119,419	(8,117)	106,253
14	Public Service Ministry						
	1 Public Service Management	210,997	210,997	210,997	207,656	(3,341)	184,570
15	Min.of Foreign Trade & International Cooperation	0	0	0	0	0	0
16	Ministry of Amerindian Affairs	184,624	184,624	189,124	188,555	(569)	139,040
21	Ministry of Agriculture						
	1 Ministry Administration	542,344	542,344	834,344	832,741	(1,603)	623,891
	2 Crops and Livestock Support Service	746,987	746,987	746,987	739,213	(7,774)	698,436
	3 Fisheries Division	71,798	71,798	71,798	64,649	(7,149)	66,197
	4 Hydrometeorological Services	120,812	120,812	120,812	115,204	(5,608)	103,621
23	Ministry of Tourism, Commerce and Industry						
	1 Main Office	266,505	267,043	274,796	270,433	(4,363)	195,448
	2 Ministry Administration	39,942	39,146	39,146	37,561	(1,585)	30,763
	3 Trade, Tourism, Industrial Development & Consumer Affairs	36,520	36,778	36,778	35,974	(804)	30,478
31	Ministry of Public Works & Communications						
	1 Ministry Administration	206,059	206,059	262,137	237,528	(24,609)	470,381
	2 Public Works	256,514	256,514	256,514	250,302	(6,212)	235,781
	3 Communications and Transport	38,905	38,905	38,905	36,966	(1,939)	35,867
	C/F	19,806,753	23,115,860	23,960,329	23,140,813	(819,516)	21,888,007

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Revised Allotment 2007	Total Funds Available 2007	Actual Expenditure 2007	Under Total Funds Available 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	19,806,753	23,115,860	23,960,329	23,140,813	(819,516)	21,888,007
41	Ministry of Education						
	1 Main Office	318,994	318,994	318,994	314,393	(4,601)	290,494
	2 National Education Policy	92,029	92,029	92,029	89,616	(2,413)	91,699
	3 Ministry Administration	801,226	801,226	801,226	763,070	(38,156)	772,921
	4 Training and Development	513,176	513,176	513,176	501,997	(11,179)	429,205
	5 Education Delivery	3,271,213	3,307,213	3,307,213	3,275,882	(31,331)	3,081,419
44	Ministry of Culture, Youth and Sports						
	1 Ministry Administration	114,987	118,787	118,787	118,668	(119)	320,793
	2 Culture	307,651	303,851	303,851	303,414	(437)	171,838
	3 Youth	265,534	265,534	265,534	265,016	(518)	51,200
	4 Sports	93,371	93,371	93,371	93,365	(6)	69,395
	5 Youth Entrepreneurial Skills	0	0	0	0	0	191,172
45	Ministry of Housing and Water	485,645	485,645	485,645	478,844	(6,801)	957,336
46	Georgetown Public Hospital Corporation	2,427,145	2,487,145	2,487,145	2,468,315	(18,830)	2,249,327
47	Ministry of Health						
	1 Administration	496,317	508,322	508,322	505,738	(2,584)	481,398
	2 Disease Control	389,221	386,007	386,007	379,632	(6,375)	354,710
	3 Primary Health Care Services	278,646	276,743	276,743	273,657	(3,086)	253,696
	4 Regional & Clinical Services	961,851	1,240,481	1,240,481	1,190,072	(50,409)	780,610
	5 Health Science Education	260,750	263,630	263,630	259,907	(3,723)	230,121
	6 Standards & Technical Services	160,411	160,411	160,411	157,146	(3,265)	144,160
	7 Rehabilitation Services	119,683	131,286	131,286	125,101	(6,185)	106,267
48	Min.of Labour, Human Service & Social Security						
	1 Ministry Administration	108,385	108,385	108,385	100,400	(7,985)	103,876
	2 Social Services	2,287,832	2,488,832	2,522,432	2,521,449	(983)	2,112,621
	3 Labour Administration	112,732	166,732	166,732	166,538	(194)	101,209
51	Ministry of Home Affairs						
	1 Secretariat Service	121,588	122,588	123,738	121,157	(2,581)	87,556
	2 Guyana Police Force	3,601,106	3,650,006	3,895,664	3,894,207	(1,457)	3,611,893
	3 Guyana Prison Service	663,260	682,760	697,859	690,042	(7,817)	577,377
	4 Police Complaint Authority	4,343	4,343	4,343	4,063	(280)	3,353
	5 Guyana Fire Service	341,029	343,141	343,641	342,751	(890)	328,591
	6 General Register Office	62,447	62,447	62,447	61,947	(500)	53,363
52	Ministry of Legal Affairs						
	1 Main Office	11,662	11,662	11,662	11,085	(577)	10,436
	2 Ministry Administration	28,962	28,532	28,532	27,362	(1,170)	28,164
	3 Attorney General's Chambers	56,340	56,340	56,340	55,564	(776)	90,583
	4 Office of the State Solicitor	8,063	8,044	8,044	7,429	(615)	7,671
	5 Deeds Registry	38,110	38,559	38,559	37,697	(862)	35,932
53	Guyana Defense Force	3,523,368	4,249,794	4,321,966	4,298,938	(23,028)	3,618,258
55	Supreme Court of Judicature						
	1 Supreme Courts of Judicature	221,902	222,085	222,085	216,415	(5,670)	206,733
	2 Magistrates' Department	196,037	196,594	200,613	197,920	(2,693)	191,768
56	Public Prosecutions	53,304	53,928	53,928	50,262	(3,666)	50,630
57	Office of the Ombudsman	4,426	4,426	4,426	3,038	(1,388)	4,224
58	Public Service Appellate Tribunal	7,258	7,258	7,258	7,017	(241)	6,933
71	Region 1 - Barima/Waini						
	1 Regional Administration	54,725	54,725	57,209	55,459	(1,750)	49,522
	2 Public Works	112,860	112,860	115,860	113,850	(2,010)	108,164
	3 Education	406,364	406,364	407,364	399,792	(7,572)	336,847
	4 Health Services	124,024	124,024	124,024	123,565	(459)	126,193
	C/F	43,314,730	48,074,140	49,297,291	48,212,593	(1,084,698)	44,767,665

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Revised Allotment 2007	Total Funds Available 2007	Actual Expenditure 2007	Under Total Funds Available 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	B/F	43,314,730	48,074,140	49,297,291	48,212,593	(1,084,698)	44,767,665
72	Region 2 - Pomeroon/Supenaam						
	1 Regional Administration	76,872	77,002	78,027	76,379	(1,648)	71,916
	2 Agriculture	142,361	142,361	142,361	137,002	(5,359)	138,308
	3 Public Works	70,447	70,447	70,447	69,384	(1,063)	68,938
	4 Education	633,374	632,927	637,927	637,094	(833)	606,652
	5 Health Services	211,483	211,800	215,100	210,189	(4,911)	187,381
73	Region 3 - Essequibo Islands/West Demerara						
	1 Regional Administration	102,977	102,977	104,492	102,004	(2,488)	101,830
	2 Agriculture	143,213	143,213	143,213	142,242	(971)	138,043
	3 Public Works	68,916	68,916	68,916	67,175	(1,741)	64,412
	4 Education	1,024,080	1,024,080	1,024,080	1,009,935	(14,145)	922,979
	5 Health Services	365,144	365,144	365,144	356,213	(8,931)	328,954
74	Region 4 - Demerara/Mahaica						
	1 Regional Administration	89,720	89,720	89,720	86,408	(3,312)	84,052
	2 Agriculture	106,528	109,394	109,394	108,416	(978)	104,327
	3 Public Works	129,038	130,937	130,937	129,773	(1,164)	121,810
	4 Education	1,304,285	1,317,259	1,317,259	1,310,364	(6,895)	1,200,079
	5 Health Services	136,801	143,581	143,581	140,782	(2,799)	122,694
75	Region 5 - Mahaica/Berbice						
	1 Regional Administration	37,212	37,212	39,212	36,812	(2,400)	33,504
	2 Agriculture	66,286	66,286	66,286	66,031	(255)	64,780
	3 Public Works	91,371	91,371	91,371	90,519	(852)	84,108
	4 Education	627,361	627,361	627,361	617,761	(9,600)	560,596
	5 Health Services	128,634	128,634	128,634	121,569	(7,065)	115,876
76	Region 6 - East Berbice/Corentyne						
	1 Regional Administration	54,612	54,612	56,912	54,965	(1,947)	48,932
	2 Agriculture	226,673	225,419	226,673	226,342	(331)	211,248
	3 Public Works	83,195	84,449	84,449	84,152	(297)	75,783
	4 Education	1,201,917	1,201,917	1,201,917	1,199,286	(2,631)	1,072,855
	5 Health Services	515,459	515,459	515,459	513,565	(1,894)	488,904
77	Region 7 - Cuyuni/Mazaruni						
	1 Regional Administration	70,793	70,244	72,064	69,552	(2,512)	65,381
	2 Public Works	86,214	84,763	84,763	84,545	(218)	81,758
	3 Education	374,784	376,784	379,561	376,105	(3,456)	334,383
	4 Health Services	165,801	165,801	165,801	158,786	(7,015)	141,248
78	Region 8 - Potaro/Siparuni - Administration						
	1 Regional Administration	28,751	28,751	30,291	29,193	(1,098)	25,615
	2 Public Works	56,322	56,322	57,822	56,412	(1,410)	48,566
	3 Education	153,420	153,420	158,420	153,482	(4,938)	122,356
	4 Health Services	64,380	64,380	65,380	64,433	(947)	58,565
79	Region 9 - Upper Takatu/Upper Essequibo						
	1 Regional Administration	56,787	56,761	60,252	59,043	(1,209)	52,905
	2 Agriculture	8,692	8,692	8,692	8,692	0	7,983
	3 Public Works	50,587	50,784	50,784	50,383	(401)	47,247
	4 Education	329,912	329,912	329,912	314,560	(15,352)	279,553
	5 Health Services	120,961	120,790	120,790	118,551	(2,239)	104,149
80	Region 10 - Upper Demerara/Berbice						
	1 Regional Administration	74,251	75,933	78,045	76,587	(1,458)	70,136
	2 Public Works	64,440	64,440	66,010	65,448	(562)	58,654
	3 Education	808,321	806,639	808,964	791,238	(17,726)	743,600
	4 Health Services	133,932	133,932	133,932	129,752	(4,180)	125,587
	SUB TOTAL	53,601,037	58,384,966	59,647,646	58,413,717	(1,233,929)	54,154,312

Agency No.	Description	Approved Allotment (Allotment 1) 2007	Revised Allotment 2007	Total Funds Available 2007	Actual Expenditure 2007	Under Total Funds Available 2007	Actual Expenditure 2006
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>STATUTORY</u>							
01	Office of the President	13,105	14,299	14,299	14,299	0	5,360
03	Ministry of Finance	1,633,573	1,633,573	1,633,573	1,633,406	(167)	1,547,100
07	Parliament Office	248,651	263,787	263,787	262,509	(1,278)	163,721
08	Office the the Auditor General	0	0	0	0	0	0
09	Public and Police Service Commission	9,439	9,600	9,600	4,620	(4,980)	8,858
10	Teaching Service Commission	6,117	6,117	6,117	3,690	(2,427)	6,113
11	Elections Commission	34,148	36,709	36,709	36,607	(102)	50,977
51	Ministry of Home Affairs	16,472	16,472	16,472	12,448	(4,024)	13,249
55	Supreme Court of Judicature	158,893	201,667	201,667	201,560	(107)	190,638
56	Public Prosecutions	9,384	9,384	9,384	0	(9,384)	0
57	Office of the Ombudsman	7,897	7,897	7,897	0	(7,897)	0
58	Public Service Appellate Tribunal	9,434	9,434	9,434	0	(9,434)	0
90	Public Debt	7,516,840	7,516,840	7,516,840	6,459,054	(1,057,786)	7,619,195
	SUB TOTAL	9,663,953	9,725,779	9,725,779	8,628,193	(1,097,586)	9,605,211
	TOTAL PAYMENTS	63,264,990	68,110,745	69,373,425	67,041,910	(2,331,515)	63,759,523

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF EXPENDITURES FROM THE CONSOLIDATED FUND
AS COMPARED WITH THE ESTIMATES OF EXPENDITURE (CAPITAL)
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Agency No. Description	Approved Allotment (Allotment 1) 2007	Revised Allotment 2007	Total Funds Available 2007	Actual Expenditure 2007	Under Total Funds Available 2007	Actual Expenditure 2006
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
01 Office of the President	741,707	741,707	741,707	577,448	(164,259)	521,473
02 Office of the Prime Minister	506,000	3,183,406	3,183,406	3,003,175	(180,231)	0
03 Ministry of Finance	9,372,483	10,121,804	10,121,804	4,611,173	(5,510,631)	3,577,899
04 Ministry of Foreign Affairs	17,090	17,090	17,090	16,675	(415)	42,684
07 Parliament Office	33,000	33,000	33,000	22,514	(10,486)	33,376
08 Office of the Auditor General	12,800	24,987	24,987	15,585	(9,402)	88,380
09 Public & Police Service Commissions	963	963	963	931	(32)	1,291
10 Teaching Service Commission	3,785	3,785	3,785	3,775	(10)	3,099
11 Elections Commission	20,000	226,889	226,889	226,885	(4)	449,780
13 Min.of Local Government & Regional Development	1,897,533	2,517,450	2,524,406	2,294,718	(229,688)	2,763,492
14 Public Service Ministry	14,500	14,500	14,500	14,348	(152)	5,155
15 Min.of Foreign Trade & International Cooperation	990	990	990	990	0	3,498
16 Ministry of Amerindian Affairs	150,190	150,190	150,190	150,134	(56)	99,457
21 Ministry of Agriculture	3,696,100	3,786,127	3,813,127	3,088,714	(724,413)	3,087,022
23 Ministry of Tourism, Commerce and Industry	239,217	239,217	239,217	217,206	(22,011)	49,409
31 Ministry of Public Works and Communications	7,417,100	10,515,688	10,515,688	9,556,053	(959,635)	8,065,772
41 Ministry of Education	1,748,750	2,825,539	2,825,539	2,795,705	(29,834)	2,300,816
44 Ministry of Culture, Youth and Sports	401,700	447,200	599,599	568,957	(30,642)	2,250,202
45 Ministry of Housing & Water	4,095,840	6,126,882	6,126,882	5,160,018	(966,864)	3,025,114
46 Georgetown Public Hospital Corporation	35,000	35,000	35,000	34,996	(4)	29,134
47 Ministry of Health	2,549,020	3,006,731	3,006,731	2,486,389	(520,342)	1,796,993
48 Min.of Labour, Human Services & Social Security	962,005	1,306,528	1,306,528	1,297,043	(9,485)	1,531,820
51 Ministry of Home Affairs	793,800	1,212,897	1,212,897	1,048,312	(164,585)	500,538
52 Ministry of Legal Affairs	161,500	161,500	161,500	80,154	(81,346)	64,424
53 Guyana Defense Force	160,600	160,600	160,600	152,977	(7,623)	157,344
55 Supreme Court	59,800	65,598	72,298	50,346	(21,952)	0
56 Public Prosecutions	2,080	2,080	2,080	2,074	(6)	9,756
57 Office of Ombudsman	580	580	580	0	(580)	800
58 Public Service Appellate Tribunal	2,100	2,100	2,100	0	(2,100)	1,794
71 Region 1: Barima/Waini	133,000	133,000	133,000	133,000	0	120,840
72 Region 2: Pomeroon/Supenaam	232,000	232,000	232,000	231,663	(337)	208,831
73 Region 3: Essequibo Islands / West Demerara	183,000	183,000	183,000	182,739	(261)	138,504
74 Region 4: Demerara/Mahaica	130,300	130,300	130,300	129,697	(603)	90,364
75 Region 5: Mahaica/Berbice	179,800	179,800	179,800	177,760	(2,040)	146,489
76 Region 6: East Berbice/Corentyn	243,000	243,000	246,328	242,992	(3,336)	209,311
77 Region 7: Cuyuni/Mazaruni	90,000	90,000	90,000	89,981	(19)	77,144
78 Region 8: Potaro/Siparuni	93,700	93,700	93,700	93,700	0	86,500
79 Region 9: Upper Takatu/Upper Essequibo	177,359	177,359	177,359	171,780	(5,579)	171,854
80 Region 10: Upper Demerara / Upper Berbice	139,108	139,108	139,108	139,073	(35)	128,719
TOTAL PAYMENTS	36,697,500	48,532,295	48,728,678	39,069,681	(9,658,997)	31,839,078

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF EXPENDITURE IN RESPECT
OF THOSE SERVICES WHICH BY LAW ARE
DIRECTLY CHARGED UPON THE CONSOLIDATED FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Agency No.	Description	Wages and Salaries 2007	Employment Overhead Expenses 2007	Total Expenditure 2007	Total Expenditure 2006
		\$'000	\$'000	\$'000	\$'000
01	Office of the President	10,905	3,394	14,299	5,360
07	Parliament Office	190,682	71,827	262,509	163,721
08	Office the the Auditor General	0	0	0	0
09	Public and Police Service Commission	3,225	1,395	4,620	8,858
10	Teaching Service Commission	3,512	178	3,690	6,113
11	Elections Commission	23,102	13,505	36,607	50,977
51	Ministry of Home Affairs	7,969	4,479	12,448	13,249
55	Supreme Court of Judicature	123,893	77,667	201,560	190,638
57	Office of the Ombudsman	0	0	0	0
58	Public Service Appellate Tribunal	0	0	0	0
	Sub-total	363,288	172,445	535,733	438,916
03	Ministry of Finance				
	Pension and Gratuities	1,619,131	0	1,619,131	1,535,000
	Payments to Dependent's Pension Fund	14,275	0	14,275	12,100
	Sub-total	1,633,406	0	1,633,406	1,547,100
90	Public Debt				
	Internal Principal	51,917	0	51,917	1,099,428
	Internal Interest	3,190,659	0	3,190,659	2,364,999
	External Principal	1,771,363	0	1,771,363	2,297,262
	External Interest	1,445,115	0	1,445,115	1,857,506
	Sub-total	6,459,054	0	6,459,054	7,619,195
	GRAND TOTAL			8,628,193	9,605,211

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF RECEIPTS AND PAYMENTS OF THE CONTINGENCIES FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

R E C E I P T S (Replenishment)

		Amount <u>2007</u> \$'000
19.01.2007	Replenishment by Financial Paper No. 5/2006	1,721,362
15.11.2007	Replenishment by Financial Paper No. 1/2007	1,668,232
TOTAL RECEIPTS		3,389,594

P A Y M E N T S (Drawing Rights)

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount \$'000
1	13.04.2007	Ministry of Home Affairs/Prison	24,200
2	13.04.2007	Ministry of Home Affairs/Prison	41,100
3	13.04.2007	Ministry of Home Affairs/Prison	5,200
4	17.04.2007	Ministry of Home Affairs/Prison	12,000
5	17.04.2007	Ministry of Home Affairs/Prison	7,500
6	13.04.2007	Supreme Court Of Judicature	183
7	13.04.2007	Supreme Court Of Judicature	557
8	11.05.2007	Ministry of Home Affairs/Prison	2,112
9	11.06.2007	Ministry of Finance	90,000
10	30.05.2007	Ministry of Agriculture	12,000
11	29.05.2007	Director of Public Prosecutions	624
12	06.07.2007	Ministry of Local Government	1,000
13	14.05.2007	Ministry of Home Affairs/Police	5,000
14	14.05.2007	Ministry of Home Affairs/Police	2,500
15	13.08.2007	Ministry of Health	117,943
16	16.08.2007	Ministry of Agriculture	33,606
17	09.08.2007	Ministry of Home Affairs/Police	7,310
18	15.08.2007	Supreme Court Of Judicature	4,498
19	05.09.2007	Ministry of Home Affairs/Police	115,256
20	07.09.2007	Guyana Defence Force	5,632
21	07.09.2007	Guyana Defence Force	8,000
22	07.09.2007	Guyana Defence Force	47,300
23	07.09.2007	Guyana Defence Force	52,000
24	24.08.2007	Ministry of Education	10,300
25	26.09.2007	Ministry of Education	60,000
26	16.08.2007	Supreme Court Of Judicature	1,300
27	30.08.2007	Ministry of Education	7,000
28	22.06.2007	Ministry of Home Affairs/Police	33,090
29	14.05.2007	Ministry of Home Affairs/Police	1,000
30	15.09.2007	Guyana Defence Force	1,531
31	15.09.2007	Guyana Defence Force	3,976
32	15.09.2007	Guyana Defence Force	1,627
33	15.09.2007	Guyana Defence Force	815
34	15.09.2007	Guyana Defence Force	10,180
35	15.09.2007	Guyana Defence Force	87,300
36	15.09.2007	Guyana Defence Force	43,452
37	15.09.2007	Guyana Defence Force	582
38	28.08.2007	Guyana Defence Force	3,785
39	28.08.2007	Guyana Defence Force	96,325
40	28.08.2007	Guyana Defence Force	4,032
41	28.08.2007	Guyana Defence Force	21,635
		C/F	983,451

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		B/F	983,451
42	28.08.2007	Guyana Defence Force	95,963
43	28.08.2007	Guyana Defence Force	518
44	05.10.2007	Ministry of Finance	76,371
45	09.08.2007	Ministry of Home Affairs Secretariat	1,000
46	05.09.2007	Ministry of Home Affairs/Police	233,341
47	10.10.2007	Guyana Elections Commission	206,889
48	07.11.2007	Parliament Office	5,200
49	08.10.2007	Ministry of Health	2,000
50	08.10.2007	Ministry of Culture Youth and Sport	9,500
51	06.11.2007	Ministry of Labour, Human Service and Social Security	54,000
52	20.11.2007	Region # 7	2,777
53	20.11.2007	RDC Region # 7	1,820
54	19.11.2007	Region # 2	1,025
55	19.11.2007	Region # 2	5,000
56	11.09.2007	Region # 8	1,500
57	11.09.2007	Region # 8	1,000
58	11.09.2007	Region # 8	1,000
59	06.08.2007	Region # 1	1,000
60	21.11.2007	Guyana Defence Force	618
61	21.11.2007	Guyana Defence Force	24,514
62	21.11.2007	Guyana Defence Force	2,040
63	20.11.2007	Region # 6	1,254
64	26.11.2007	Region # 10	1,570
65	07.11.2007	Ministry of Agriculture	292,000
66	14.11.2007	Guyana Defence Force	45,000
67	20.11.2007	Region # 8	1,540
68	20.11.2007	Region # 8	4,000
69	15.11.2007	Supreme Court of Judicature	4,019
70	16.11.2007	Supreme Court of Judicature	6,700
71	12.11.2007	Region # 10	2,325
72	26.11.2007	Ministry of Home Affairs/Police	7,397
73	26.11.2007	Ministry of Home Affairs/Police	13,884
74	26.11.2007	Ministry of Home Affairs/Police	57,277
75	26.11.2007	Ministry of Home Affairs/Police	85,101
76	04.12.2007	Ministry of Amerindian Affairs	3,500
77	23.11.2007	Region # 5	1,060
78	23.11.2007	Region # 5	500
79	23.11.2007	Region # 5	200
80	07.11.2007	Region # 10	2,112
81	21.11.2007	Region # 3	1,515
82	24.11.2007	Region # 9	3,491
83	20.11.2007	Region # 1	2,484
84	20.11.2007	Region # 6	2,300
85	23.11.2007	Region # 5	240
86	06.12.2007	Office of the Prime Minister	11,000
87	06.12.2007	Ministry of Tourism, Industry And Commerce	7,753
88	11.12.2007	Office of the President	15,000
89	12.12.2007	Ministry of Amerindian Affairs	1,000
90	17.12.2007	Ministry of Finance	61,903
91	19.12.2007	Region # 2	3,300
92	15.11.2007	Region # 1	3,000
93	26.11.2007	Ministry of Labour, Human Service and Social Security	32,000
94	14.12.2007	Ministry of Home Affairs/Police	10,000
95	17.12.2007	Ministry of Public Works and Communication	56,078
96	17.12.2007	Ministry of Home Affairs	150
97	17.12.2007	Ministry of Home Affairs	200
98	14.12.2007	Ministry of Home Affairs	800
		C/F	2,452,180

Warrant No.	Date of Warrant	Ministry/Department/Region	Amount
			\$'000
		B/F	2,452,180
99	12.12.2007	Ministry of Labour, Human Service and Social Security	1,600
100	13.12.2007	Ministry of Home Affairs/Police	17,000
101	17.12.2007	Ministry of Home Affairs/Police	57,000
102	17.12.2007	Ministry of Home Affairs/Prisons	1,700
103	17.12.2007	Ministry of Home Affairs/Police	1,000
104	14.12.2007	Ministry of Home Affairs/Prisons	460
105	14.12.2007	Ministry of Home Affairs/Prisons	300
106	17.12.2007	Ministry of Home Affairs	500
107	14.12.2007	Ministry of Home Affairs/Prisons	2,100
108	18.12.2007	Ministry of Culture Youth and Sport	152,398
109	19.12.2007	Ministry of Agriculture	27,000
110	17.12.2007	Ministry of Home Affairs/Police	7,000
111	14.12.2007	Ministry of Home Affairs/Prisons	539
112	21.12.2007	Ministry of Finance	396,235
113	18.12.2007	Region # 6	3,328
114	31.12.2007	Ministry of Local Government	1,965
115	31.12.2007	Ministry of Local Government	4,992

TOTAL PAYMENTS 3,127,297

SUMMARY

2007

\$'000

Opening Balance - 01 January 2007	1,721,362
Add: Payments (Drawing Rights) authorised in 2007	3,127,297
Less: Replenishments in 2007	(3,389,594)

Balance outstanding at 31 December 2007	1,459,065
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HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**STATEMENT OF CURRENT ASSETS AND LIABILITIES OF THE GOVERNMENT OF GUYANA
AS AT 31 DECEMBER 2007**

	<u>Notes</u>	2007	2007	2006	2006
<u>CURRENT ASSETS</u>		<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>	<u>\$'000</u>
Bank	2 & 3		21,677,203		27,772,364
Total Current Asset			<u>21,677,203</u>		<u>27,772,364</u>
 <u>CURRENT LIABILITIES</u>					
Treasury Bills					
90 Days & K Series		1,630,657		6,195,825	
180 & 360 Days	3	49,751,412	51,382,069	<u>52,641,238</u>	58,837,063
 <u>Other Liabilities</u>					
Dependents Pension Fund		378,396		321,241	
Sugar Industry Welfare Committee		50,691		50,691	
Sugar Industry Welfare Labour Fund		1,372,508		1,275,903	
Sugar Industry Rehabilitation Fund		65,850		62,934	
Sugar Industry Price Stabilization Fund		12,662		12,054	
Miscellaneous		1,172,730	3,052,837	1,125,005	2,847,828
Total Current Liabilities			<u>54,434,906</u>		<u>61,684,891</u>
 NET CURRENT LIABILITIES			<u>32,757,703</u>		<u>33,912,527</u>

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

Notes to and Forming Part of the Financial Statements

Note 1: Summary of Significant Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with Generally Accepted Accounting Standards and Principles. The cash basis of accounting convention is followed for determining when a financial transaction is recorded in the Government's records. This means, only when cash is paid or received is a transaction recorded.

The notes to the financial statements form an integral part to understanding the statements and must be read in conjunction with the statements.

The accounting policies have been applied consistently throughout the period.

1.2 Reporting Entity

The financial statements are for the Government of Guyana. The consolidated financial statements comprise the accounts of Ministries and Departments of Government. They do not include Statutory Bodies and Wholly-owned subsidiaries.

The consolidated financial statements only include those entities that perform their accounting through the IFMAS system. Various Ministries implement projects that are funded directly by donors either via loans or grants and accounted for separately, however, their gross transactions are recorded in the government's accounts via "dummy transactions".

1.3 Cash

Cash means notes and coins held and any deposits held at call with a bank or financial institution. Cash is recognized at its nominal amount. Interest is credited to revenue as it is received or to expense when it is deducted from the bank account.

1.4 Loans/Advances Receivable

Loans are recognised at the amounts lent. Provision is made for bad loans when collection of the loan or part thereof is judged to be less rather than more likely. Interest, if charged, is credited to revenue as it is received.

1.5 Refunds of Previous Year Expenditures

Expenditures refunded to the Consolidated Fund from previous years are recorded as revenue receipts in the current year and not as reductions of current year's expenditures.

1.6 Capital Revenue

Capital Revenue comprises mainly of loan, grant and debt relief proceeds. Loan proceeds are not recorded as a liability on the balance sheet but as capital revenue on the Statement of Receipts and Payments.

1.7 Monetary Sterilization Account

The purpose of the Monetary Sterilization Account is to remove excess liquidity from the financial system. The vehicle for performing this is government issued 182 and 365 day Treasury Bills. The cost to the government is the interest charge on the redeemed T-bills as they come due. This is a statutory cost charged to internal interest expense. The monetary sterilization liability should be exactly offset by the monetary sterilization bank account, creating a fully funded liability.

1.8 Reporting Currency

The reporting currency is Guyana Dollar (GY\$)

1.9 Authorization Date

The financial statements were authorized for issue in April 2008 by Dr. Ashni Singh, Minister of Finance.

Note 2: 2000 Series Bank Accounts

The 2000 series are a combination of various project, grant, debt relief and balance of payment accounts. These accounts do not form part of the consolidated bank account (#407), however, are government funds.

201100	Remedial Maintenance Project-Geo Sewerage	90,000	90,000	0
201110	Infrastructural Dev Fund Account	371,573,494	371,573,494	0
201120	Ministry of Finance/PL480 TIT-95 Account	0	0	0
201160	Ministry of Finance-Agri Sector Prog 965-SF/GY	113	113	0
201180	Japanese-Non Project Grant Aid Deposit	20,000,000	20,000,000	0
201210	EPDS-Buy Back Programme	560,945,969	560,945,969	0
201230	Japanese Agricultural Grant	5,484,130	5,484,130	0
201280	Guyana/USA Economy Support Grant	199,913	199,913	0
201300	030 Stale Dated Cheques	7,262,650	7,262,650	0
201360	Poverty Reduction Support	2,616,862,248	2,616,862,248	0
	TOTAL INACTIVE	5,145,583,298	5,145,583,298	0
200880	Accountant General	2,189,171,926	2,203,432,723	(14,260,797)
200970	HIA	3,102,847	3,102,847	0
200980	IDB - Technical Coop Small Projects Swiss Fund	1,034,337	1,062,642	(28,305)
201130	Ministry of Finance-Financial Sector Reform Program	172,952,751	172,952,751	0
201200	CPF-8th EDF Structural Adjustment Prog-Int. Account	0	0	0
201250	HIPIC Relief - CMCF	770,911,854	1,284,853,090	(513,941,236)
201270	Counterpart Fund-Structural Adj. Support Program Int. Account	24,088,607	22,633,874	1,454,733
201291	Sun Work Around Account	12,620,211	0	12,620,211
201330	Japanese Non-project grant aid 2001	0	0	0
201340	CARICOM Headquarters Building Project	17,461,822	26,949,017	(9,487,195)
201350	NAO Task Force	0	0	0
201370	Tech. Coop Facility Prog. Estimates No. 1 NAO Task Force	0	0	0
201380	GOG/IDB Fiscal & Financial Management Programme	1,601,236,251	1,601,236,251	0
201390	Budgetary Support	6,246,795,800	5,079,231,089	1,167,564,711
201400	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	110,986,509	137,076,561	(26,090,052)
201410	GOG/IBRD Global Fund-National Initiative to Accelerat Access...	10,806	32,622,801	(32,611,995)
201420	GOG/IBRD Global Fund for Tuberculosis	1,353,678	20,798,649	(19,444,971)
201240	Special Deposit-Accountant General	0	0	0
201430	OPEC Fund International Development	1,176,500,143	1,252,336,320	(75,836,177)
201440	Multilateral Debt Relief	8,174,871,705	10,419,294,563	(2,244,422,858)
201450	Japanese Non-Project Grant Aid	433,167,196	8,206,147	424,961,049
201460	Environmental Protection Agency	29,436,093	458,642	28,977,451
201480	Official Competitiveness 1750	599,025,000	0	599,025,000
	TOTAL ACTIVE	21,564,727,536	22,266,247,967	(701,520,431)
	TOTAL (ACTIVE & INACTIVE)	26,710,310,834	27,411,831,265	(701,520,431)

Note 3: Monetary Sterilization Account

- 3.1 The Monetary Sterilization account deficit of \$659.910 million is the difference between the outstanding liability (\$49,751,412,000) and cash held for purpose of retiring the liability (\$49,091,502,000). The difference of \$659.910 million relates to unpaid discounts to the Bank of Guyana by the Government of Guyana of \$271.710 million for the year 2007 and the remainder of \$388.2 million represents a cumulative balance from years 2006 and prior.
- 3.2 The following gives a breakdown of the bank balances in summarised form with comparative figures at the end of the preceding year:

Account No	Description	Amount 2007 \$M	Amount 2006 \$M
404	Redemption of Treasury Bills Account	(21,347)	(20,948)
407	Consolidated Fund (New)	19,222	17,452
400	“ “ (Old)	(46,906)	(46,906)
401	Deposits Fund	55	55
405	General Account	34	34
3001	Non-Sub-Accounting Min/Dept	344	527
-	Other Ministries/Departments' Accounts	8,750	6,686
969	Monetary Sterilisation Account	49,092	51,874
	Total	9,244	8,774

**STATEMENT OF PUBLIC DEBT
AS AT 31 DECEMBER 2007**

SUMMARY SHEET

DESCRIPTION	EXTERNAL	INTERNAL	TOTAL
	G\$'000	G\$'000	G\$'000
UNFUNDED	121,023,850	60,863,419	181,887,269
FUNDED	0	4,798,249	4,798,249
SUB TOTAL	----- 121,023,850	----- 65,661,668	----- 186,685,518
SHORT-TERM Treasury Bills (90 days & K Series)	0	1,648,150	1,648,150
MEDIUM-TERM Treasury Bills(182 &365 days)	0	51,861,550	51,861,550
GRAND TOTAL	----- 121,023,850 =====	----- 119,171,368 =====	----- 240,195,218 =====

HON DR A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

SCHEDULE OF PUBLIC DEBT
EXTERNAL LOANS

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.07 4	AMOUNT DIS- BURSED DURING 2007 5	DEBT SERVICE COST DUE & PAYABLE IN 2007		DEBT SERVICE COST PAID IN 2007				AMOUNT UNPAID AS AT 31.12.07 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRINCIPAL 7	INTEREST 8	PRINCIPAL 8	INTEREST 9				
				a	b	a	b	a	b					
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)														
Secondary Schools Reform Credit No. 2879 - GUA	SDR	2,081	2,061	0	42	16	42	16	0	0	58	2,019	648,054	The borrower shall repay the principal amount, the credit in semi-annual installments payable after 1 October 2006 and ending 1 April, 2016.
Second Education Project Loan Credit No. 1106-GUA.	USD	5,395	1,250	0	0	0	0	0	0	0	0	1,250	256,760	Principal repayments in semi-annual installments from 1/6/85 to 1/12/2001. Final 2004/12/01
Water Supply and Technical Assistance Credit No. 2559-0 GUA	SDR	2,606	1,965	0	42	15	42	15	0	0	57	1,923	617,241	Repayments commence on 1/6/2004 in 60 semi-annual install. and ends 1/12/2033. Int. rate each install. and including int. payable on 1/12/2013 shall be 1% of principal and 2% on bal. outstanding.
Public Sector Technical Assistant Project Credit No. 3726 - GY	SDR	3,600	2,066	353	0	17	0	17	0	0	17	2,419	776,446	This loan shall be repaid in semi annual installments commencing 15 June 2013 ending 15 December 2042
Caribbean Development Bank (CDB)														
Finance Guyana's Economic Recovery Programme Loan No. 7/SFR-GU	USD	42,000	32,900	0	1,400	647	915	320	485	327	2,047	31,500	6,470,346	The loan shall be repaid in 20 installments on March 31, June 30, September 30 & December 31 beginning on 2000-09-03. Fixed interest to be charged on a monthly basis at 2000% starting from 1990-09-06
Sea Defence West Coast Berbice Loan No. 08/SFR-GU	USD XEU	7,400 3,036	6,504 141	0 0	234 5	128 3	176 5	96 3	58 0	32 0	362 8	6,270 136	1,287,907 41,118	Repayment of 24 installments to be paid 12 times each year beginning on 1995-06-30. 60 repayments to be paid 4 times each year beginning on 2000-03-31. Ending 2035-06-30.
Second Road Project 10/SFR-GU	USD	11,000	10,702	0	178	214	178	160	0	54	392	10,524	2,161,712	This loan shall be repaid in 120 equal installments for 10 years and expires after 10 years after the date of the first disbursement.
Water Rehabilitation Project Loan No. 11/SFR -GU	USD	8,801	8,773	28	293	174	219	130	73	44	466	8,509	1,747,815	120 equal quarterly payments commencing 31st March 2007, ending 31 st December 2036
Poor Rural Co. Support Service Loan No. 13/SFR -GY	USD	5,100	3,040	1,714	0	83	0	8	0	75	83	4,754	976,509	80 equal quarterly payments commencing 31st January 2011, ending 31 st October 2030
CDB Debt Service to EEC Wisco 6-SFR / R	XEU	600	340	0	20	3	20	3	0	0	23	320	96,749	This Loan shall be repaid over a 30 year period on 10 January each year commencing 10/1/93 and ending 10/7/2022.
Road Improvement and Maintenance TA- Guyana 14/SFR - GUY	USD	591	407	0	74	8	74	8	0	0	82	333	68,401	This loan to be repaid in 32 equal installments each due commencing on the first due date after expiry of 2 years from date of first
Regional Tourism Emergency Programme 15/ SFR - GUY	USD	113	76	0	12	1	12	1	0	0	13	64	13,146	This loan shall be repaid 36 equal installments
Drainage and Irrigation Project 9 SFR - GU	USD	5,050	4,931	95	0	100	0	100	0	0	100	5,026	1,032,380	Repayment shall commence September 2012 and ending 30 th June 2042
Third Road Project (Hard Portion) 2 / OR (Equity R)	USD	9,102	6,657	1,069	0	461	0	461	0	0	461	7,726	1,586,981	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement.
C/F													17,781,563	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.07 4	AMOUNT DIS- BURSED DURING 2007 5	DEBT SERVICE COST DUE & PAYABLE IN 2007		DEBT SERVICE COST PAID IN 2006					AMOUNT UNPAID AS AT 31.12.07 10 = (4+5+6)-9	GUYANA DOLLAR EQUIVALENT 31.12.07 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8				
							a	b	a	b					
B/F Third Road Project (SFR Proton) 2 / OR-GUY	USD	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	17,781,563 2,054,078	This loan shall be repaid in 68 equal installments commencing on the first due date after the expiry of 5 years following the date of the first disbursement.
Skeldon Sugar Modernisation Project 3/SFR-GUY	USD XEU	13,990	4,898 44	867 0	0 0	78 1	0 0	0 0	0 0	78 1	78 1	5,765 44	1,184,176 13,303	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.	
Skeldon Sugar Modernisation Project 3/OCR-GUY	USD XEU	14,240	5,198 63	1,129 0	0 0	403 3	0 0	62 0	0 0	341 3	403 3	6,327 63	1,299,615 19,047	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.	
Caribbean Court of Justice - Regional 1 / SFR - GUY	USD	4,400	4,400	0	0	88	0	88	0	0	88	4,400	903,794	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.	
Caribbean Court of Justice - Regional 1 / OCR-Guy	USD	4,400	4,400	0	0	272	0	272	0	0	272	4,400	903,794	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.	
Towns Development Guyana 16/SFR-GUY	USD	683	650	0	87	13	87	13	0	0	100	563	115,645	Repayment shall be in 32 equal or approx. equal consecutive installments commencing the first due date after the expiry of 2 years following the date of disbursement.	
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - SFR- Portion	USD	3,558	2,053	296	0	42	0	0	0	42	42	2,349	482,503	Repayment shall be in 80 equal or approx. equal consecutive installments commencing the first due date after the expiry of 10 years following the date of disbursement.	
Reconstruction of Sea Defence (2nd Loan) 4/SFR-GUY - OCR- Portion	USD	3,792	2,329	389	0	131	0	52	0	79	131	2,718	558,298	Repayment shall be in 68 equal or approx. equal consecutive installments commencing the first due date after the expiry of 5 years following the date of disbursement.	
Community Services Enhancement Project - 5/SFR-OR-GUY (OCR Portion)	USD	3,580	1,111	1,871	0	153	0	4	0	149	153	2,982	612,526	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2015 & ends 1st Oct 2034	
Community Services Enhancement Project - 5/SFR-SFR-GUY (OCR Portion)	USD	10,000	2,868	4,803	0	76	0	0	0	76	76	7,671	1,575,683	Repayment shall be in 80 equal quarterly payment commencing on 1st Jan 2015 & ends 1st Oct 2034	
Natural Disaster Management 17/SFR-GUY	USD	500	500	0	0	10	0	10	0	0	10	500	102,704	Repayment shall be in 80 equal or approx. equal & consecutive quarterly installments on each due date commencing on the first due date after the expiry of 5 years following the date of disbursement of the loan.	
INTER-AMERICAN DEVELOPMENT BANK (IDB)															
Abary Drainage & Irrigation Project Loan No. 465/SF-GY	USD	40,700	2,496	0	1,339	362	1,339	146	0	216	1,701	1,157	237,657	Interest to be paid w.e.f 8-4-2002. Principal to be paid in 62 installments on 6-5 and 6-11 w.e.f 92-11-6. Fixed Int. to be charged on a daily basis at 7.5% w.e.f 87-6-11.	
C/F													27,844,388		

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.07 4	AMOUNT DIS- BURSED DURING 2007 5	DEBT SERVICE COST DUE & PAYABLE IN 2007		DEBT SERVICE COST PAID IN 2007				AMOUNT UNPAID AS AT 31.12.07 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.07 11	TERMS AND CONDITIONS OF LOAN		
					PRINCIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8	
							PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b					
B/F		`000	`000	`000	`000	`000	`000	`000	`000	`000	`000	`000			
Abyar River Water Control Project Loan No. 536/SF-GY	USD CAD XEU SEK GBP	49,500	11,299 3,262 3,016 2,013 313	0	11,299 3,262 3,016 175 27	0	0 0 0 0 0	0 0 0 0 0	11,299 3,262 3,016 2,013 313	0 0 0 0 0	11,299 3,262 3,016 2,013 313	0 0 0 0 0	27,844,388	Principal repayable in 27 installments on a yearly basis on 24-5 and 24-11 w.e.f. 24-11-85. Fixed interest to be charged on an annual basis at 7.5% w.e.f. 29-11-79 Principal to be repaid by semi-annual equal install. disbursement of the loan. The revised loan sum is US\$49,476 w.e.f. 8-4-2030. Interest to be paid w.e.f. 8-4-2002. Principal to be paid in 62 installments on 6-5 & 6-11 w.e.f. 92-11-6. Fixed interest to be charged sum has been revised to US\$16,089.	
Health Care Delivery Programme Loan No. 544-SF/GY	USD	1,257	503	0	42	11	42	11	0	0	53	461	94,693	Interest is calculated at 9% per annum on the outstanding bal. until 24-11-88 & thereafter at 2% per annum. Credit Commission Commitment fee is charged at 0.5% per annum on the undisbursed bal. Interest and credit commission fees are payable on 24-05 and 24-11 each year effective from 24-11-79. The principal shall be repaid by half yearly payments on 5-4 and 40 yrs loan with an initial grace period of 10 yrs. 60 semi-annual installments beginning 8-10-2002. Int. rate of 1% for first 10 years thereafter. Final installment payable on 8.10.2032.	
Drainage of Black Bush Polder Loan No. 559/SF-GY	USD CAD DKK XEU JPK	7,200	1,287 68 1,914 176 32,970	0	1,287 68 1,914 176 32,970	27 2 41 4 700	0 0 0 0 0	13 1 20 2 343	1,287 68 1,914 176 32,970	14 1 21 2 357	1,314 70 1,955 180 33,670	0 0 0 0 0	667	137,007	This loan is repayable in equal semi-annual installments from 11-02-81 to 11-08-2018. Interest shall be repaid semi-annually on 11-2 and 11-8 each year beginning 11-8-79. Loan agreement dated 78-2-4 for US\$7.2M. Principal repayable in 60 equal semi-annual installments from 24-5-89 to 1-11-2018.
Food Crop Production Marketing Programme - Loan No. 583/SF - GY	USD	1,600	720	0	53	16	53	16	0	0	69	667	137,007	Principal repayable in 60 semi-annual installments from 6-7-90 to 6-1-2020. Interest is calculated at 1% per annum on the outstanding bal. of the loan until 6-1-90 and thereafter 20% per annum and payable on 6-1 and 6-7 each year w.e.f. 6-7-80. A credit commission commitment fee is also charged.	
Primary Health Care II Project Loan No. 822/SF-GY.	USD JPK SFR XEU	27,900	18,770 57,465 14 776	0	834 2,554 1 34	388 1,189 0 17	0 0 0 0	0 0 0 0	18,770 57,465 14 776	388 1,189 0 17	19,158 58,654 14 793	0 0 0 0	0	Loan payable in 26 annual installments. Interest 1.5% and after a grace period 3%. Principal to be repaid semi-annually on 16-03 & 16-09 March 16, 1997 and ending September 16, 2027. Interest and other charges shall be payable semi-annually.	
Financing for Primary Education Improvement Programme Loan No. 827/SF-GY.	USD JPK XEU CAD SEK SFR	46,400	18,518 446,074 7,250 2,734 18,558 3,688	0	18,518 446,074 7,250 2,734 18,558 3,688	0 0 0 0 0 0	0 0 0 0 0 0	0 0 0 0 0 0	18,518 446,074 7,250 2,734 18,558 3,688	0 0 0 0 0 0	18,518 446,074 7,250 2,734 18,558 3,688	0 0 0 0 0 0	0	Principal to be repaid semi-annually on 16-03 & 16-09 March 16, 1997 & ending September 16, 2027. Interest and other charges shall be payable semi-annually.	
Supplementary Financing for the Guyana Electricity Corporation Loan No. 853/SF-GY	USD GBP SFR	15,500	11,446 138 1,166	0	11,446 138 1,166	0 0 0	0 0 0	0 0 0	11,446 138 1,166	0 0 0	11,446 138 1,166	0 0 0	0	Loans to be repaid in 60 semi-annual installments w.e.f. 3 mths after the last disbursement. Interest to be paid semi-annually on the outstanding balance w.e.f. 4-12-2000.	
Agriculture Sector Hybrid Programme Loan No. 877/SF-GY	USD XEU XEU JPK	22,000	11,041 488 4,080 209,563	0	11,041 488 4,080 209,563	115 42 5 2,178	0 0 0 0	0 0 0 0	11,041 488 4,080 209,563	115 42 5 2,178	11,156 530 4,085 211,741	0 0 0 0	0	Interest shall be paid semi-annually on the outstanding balance of the loan at the rate of 1% per annum until 8 April 2002 and 2% per annum thereafter. A disbursement reversal had occurred thus reducing the balance on the loan by \$1,991,264.57	
C/F													28,076,088		

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					PAYMENT		DEBT RELIEF		TOTAL PAYMENT & DEBT RELIEF 9=7+8					
					PRINCIPAL 6 a	INTEREST b	PRINCIPAL 7 a	INTEREST b		PRINCIPAL 8 a				INTEREST b
B/F													28,076,088	
Deferred Road Maintenance Loan No. 890/SF-GY	USD XEU	23,400 9,461	9,308 9,461	0 0	9,308 9,461	0 0	0 0	9,308 9,461	0 0	9,308 9,461	0 0	0 0	0 0	This loan shall be completely repaid in 60 equal semi-annual installments. Beginning 2003/9/9 and ending
Remedial Maintenance Project for Georgetown Sewerage & Water Supply - Loan No. 909/SF-GY	USD XEU SEK JPK	13,500 1,436 14,124 45,978	8,236 1,436 14,124 45,978	0 0 0 0	8,236 1,436 14,124 45,978	85 16 146 475	0 0 0 0	8,236 1,436 14,124 45,978	85 16 146 475	8,321 1,452 14,270 46,453	0 0 0 0	0 0 0 0	0 0 0 0	This Loan shall be completely repaid in 60 semi-annual installments. The first installment shall be paid 10½ yrs from date of contract the last installment 10 yrs thereafter.
Social Impact Amelioration Programme Loan No. 912/SF-GY	USD JPK XEU XEU CAD	13,500 83,807 1,382 960 1,402	7,623 83,807 1,382 960 1,402	0 0 0 0 0	7,623 83,807 1,382 960 1,402	80 875 14 10 15	0 0 0 0 0	7,623 83,807 1,382 960 1,402	80 875 14 10 15	7,703 84,682 1,396 970 1,417	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	This loan shall be completely repaid in semi-annual installments. Beginning 204/8/14 & ending 2034/2/14 Interest is charged at 1% and 2% Interest will be paid semi-annually on the outstanding balance of loan at 1% until 2002/4/8 and 2% thereafter.
Financial Sector Programme IDB Loan No. 956/SF - GY	USD XEU	38,000 4,544	31,466 4,544	0 0	31,466 4,544	159 23	0 0	31,466 4,544	159 23	31,625 4,567	0 0	0 0	0 0	This loan shall be repaid in 60 semi-annually equal installments commencing 6 months after the 10 anniversary of the loan.
Agriculture Sector Hybrid Loan No. 965/ SF - GY	USD JPK XEU	34,000 682,920 4,698	22,000 682,920 4,698	0 0 0	22,000 682,920 4,698	111 3,443 24	0 0 0	22,000 682,920 4,698	111 3,443 24	22,111 686,363 4,722	0 0 0	0 0 0	0 0 0	This loan shall be completely repaid in 6 semi-annual installments starting 2007/02/09 & ending 2036/08/09
Agriculture Sector Programme Loan No. 966/SF-GY	USD GBP	4,100 95	3,349 95	0 0	3,349 95	17 1	0 0	3,349 95	17 1	3,366 96	0 0	0 0	0 0	This loan shall be repaid by the Government 1% in 60 semi-annual installments commencing 2001/02/09 and not later that 2036/08/09.
Social Impact Amelioration Programme Loan No. 985/SF-GY	USD CAD JPK XEU SFR	17,000 2,051 103,524 1,644 2,440	11,379 2,051 103,524 1,644 2,440	0 0 0 0 0	11,379 2,051 103,524 1,644 2,440	56 11 513 8 12	0 0 0 0 0	11,379 2,051 103,524 1,644 2,440	56 11 513 8 12	11,435 2,062 104,037 1,652 2,452	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	Loan shall be repaid semi-annually commencing 16-11-2007.
Electricity Sector Programme Loan No. 986/SF-GY	USD	45,000	45,000	0	45,000	450	0	226	45,000	224	45,450	0	0	Loan shall be repaid semi-annually in 60 installments.
Main Road Rehabilitation - Transportation Loan No. 999/SF-GY	USD JPK	41,000 510,460	23,469 510,460	4,215 46,107	22,270 507,900	118 5,079	0 0	22,270 507,900	118 5,079	22,388 512,979	5,414 48,667	1,112,078 89,096	1,112,078 89,096	Principal repayment commencing 18/09/2008 and ending 18/03/2038.
Urban Development Programme Loan No. 1021/SF-GY	USD CAD DKK XEU	20,000 4,902 4,517 2,420	12,561 4,902 4,517 2,420	785 0 0 49	7,631 4,092 2,406 2,086	44 21 23 11	0 0 0 0	7,631 4,092 2,406 2,086	44 21 23 11	7,675 4,113 2,429 2,097	5,715 810 2,111 383	1,173,906 169,568 84,705 115,796	1,173,906 169,568 84,705 115,796	Loan to be repaid in 60 equal semi-annual installments.
Transportation - Loan No. 1042- 1 /SF-GY	USD XEU	20,200 9,949	7,202 9,949	0 0	7,202 0	72 99	0 0	36 49	7,202 0	36 50	7,274 99	0 9,949	0 3,007,978	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Transportation - Loan No. 1042- 2 /SF-GY	USD	9,800	9,373	0	7,518	0	0	0	7,518	7,518	1,855	381,031	381,031	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 4 February 2010 and 2% per annum thereafter.
Low Income Settlement Programme Loan No. 1044/SF-GY	USD XEU	27,000 5,109	18,238 5,109	1,726 207	13,428 2,755	0 0	0 0	13,428 2,755	0 0	13,428 2,755	6,536 2,561	1,342,545 774,292	1,342,545 774,292	This loan shall be completely repaid in 60 semiannual installments. The first shall be paid on 2010-12-14 to 2040-06-14
C/F													36,327,084	

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					PRINCIPAL 6 a	INTEREST 7 b	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 9 b				
B/F		'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	'000	36,327,084	
Georgetown Sewerage and Water Rehabilitation Loan No. 1047/SF-GY	USD XEU	27,000	1,339 1,211	2,727 97	245 1,187	138 12	0 0	118 0	245 1,187	20 12	383 1,199	3,821 121	784,863 36,583	60 Semi annual equal installments commencing 2010-12-14 and to be conclude 2040-06-14. Disbursements shall expire 5 years from the effective date of contract.
Environmental Protection Loan No. 1052/SF-GY	USD	900	886	0	504	8	0	4	504	4	512	382	78,466	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 24 May 2010 and 2% per annum thereafter.
Social Impact Amelioration Program Simap111- Loan No.1085	USD	20,000	13,347	4,252	4,039	125	0	125	4,039	0	4,164	13,560	2,785,330	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Mahaica- Rosignol Road Rehabilitation Project Loan No.1094	USD XEU CAD	40,000	17,044 5,058 9,904	636 0 0	11,079 3,465 5,710	227 27 45	0 0 0	176 27 45	11,079 3,465 5,710	51 0 0	11,306 3,492 5,755	6,601 1,593 4,194	1,355,897 481,627 877,987	The first installment shall be paid on 15th July 2012 & interest shall be paid semiannually at 1% until January 15 2012 & 2% thereafter. Loan to be closed 2042/01/15
Basic Education Access Management Support Loan No. 1107	USD CAD JPK	33,500	11,865 4,220 39,998	4,183 904 53,617	4,570 0 0	87 0 0	0 0 0	42 0 0	4,570 0 0	45 0 0	4,657 0 0	11,478 5,124 93,615	2,357,671 1,072,676 171,384	This loan shall be completely by 60 semiannual, consecutive equal installments w.e.f 2013-01-25 to 2042-07-25
Unserved Areas Electrification Program Loan No.1103	USD XEU	34,400	3,877 1,565	842 388	0 0	95 15	0 0	54 0	0 0	41 15	95 15	4,719 1,953	969,319 590,470	This loan shall be repaid semi-annual consecutive equal installments. The first installment shall be paid on March3 , 2013 & last installment September 3, 2042.
Basic Nutrition Program Loan No. 1120 SF-GY	USD	5,000	1,064	855	0	49	0	49	0	0	49	1,919	394,178	This loan shall be repaid in 60 semi-annual installments. The first payment on and last Nov 19 2043. Disbursement shall expire 4 years from the effective date of contract
Fiscal & Financial Management Program Loan No. 1550/SF-GY	USD	15,000	5,112	5,038	0	100	0	100	0	0	100	10,150	2,084,889	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Fiscal & Financial Management Program Loan No. 1551/SF-GY	USD CAD GBP	13,000	944 1,499 119	1,349 615 0	0 0 0	61 22 2	0 0 0	61 22 2	0 0 0	0 0 0	61 22 2	2,293 2,114 119	471,000 442,552 48,982	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 1% per annum until 30/7/2044 and 2% per annum thereafter.
Fiscal & Financial Management Program Loan No. 1544/SF-GY	USD	1,150	262	112	0	0	0	0	0	0	0	374	76,823	Interest shall be paid semi-annually on the outstanding daily balance of the loan at the rate of 0.5% per annum Final due date 28/11/2006
Project Preparation and Execution Georgetown Solid Waste Management Program 1487/SF-GY	USD	1,500	1,122	270	0	0	0	0	0	0	0	1,392	285,928	The borrower shall amortise the loan in semi- annual installments on the same dates for payment of interest. The date for the first principal amortisation installment shall coincide with the date on which the next immediate interest payment is due, once six months from the scheduled date of the last disbursement have elapsed.
Project Preparation and Execution Health Sector Program Loan No. 1541/SF-GY	USD	350	221	17	0	0	0	0	0	0	0	238	48,887	The borrower shall amortise the loan in semi- annual installments on the same dates for payment of interest. The date for the first principal amortisation installment shall coincide with the date on which the next immediate interest payment is due, once six months from the scheduled date of the last disbursement have elapsed.
C/F													51,742,595	

NAME OF CREDITOR/ LOAN IDENTIFICATION/ DESCRIPTION OF LOAN 1	LOAN CURR ENCY 2	REVISED/ ORIGINAL AMOUNT OF LOAN 3	AMOUNT UNPAID AS AT 01.01.07 4	AMOUNT DIS- BURSED DURING 2007 5	DEBT SERVICE COST DUE & PAYABLE IN 2007		DEBT SERVICE COST PAID IN 2007				TOTAL PAYMENT & DEBT RELIEF 9=7+8	AMOUNT UNPAID AS AT 31.12.07 10 = 10 = (4+5+6b)-9	GUYANA DOLLAR EQUIVALENT 31.12.07 11	TERMS AND CONDITIONS OF LOAN	
					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF						
							a	b	a	b					
B/F															
Agriculture Support Services Programme Loan No. 1558/SF-GY	USD	22,500	923	457	0	63	0	54	0	9	63	1,380	283,463	This loan shall be repaid semi-annual consecutive and in so far possible equal installments. The first installment shall be paid on the 24th March 2015 and the last 24th March 2044. The first interest shall be made on 24th March 2005.	
Social Statistics and Policy Analysis Program Loan No.1516/SF-GY	USD	3,450	325	404	0	19	0	19	0	0	19	729	149,742	The first installment shall be paid on 24th September 2014 and interest shall be paid semiannually at 1% until March 24 2014 and 2% thereafter. Loan to be closed 2044/03/24	
Health Sector Programme Loan No.1548/SF-GY	USD	23,000	6	3,490	0	121	0	121	0	0	121	3,496	718,106	The loan shall be completely repaid by the borrower by means of semi-annual consecutive , and, insofar as possible equal installments no later than May 27,2045.	
Public Management Modernisation Program Loan No.1604/SF-GY	USD	5,000	133	606	0	26	0	26	0	0	26	739	151,796	The loan shall be repaid semiannual, consecutive and equal installments. The first installment 15 Dec.2015 and last installment 15th June 2045.	
New Amsterdam Road Project Loan No.1554/SF-GY	USD XEU	37,300	21 0	6,203 821	0 0	179 0	0 0	172 0	0 0	7 0	179 0	6,224 821	1,278,458 248,221	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Dec. 2015 and last installment 6 June 2045.	
Competitiveness Program Loan No. 1649/SF-GY	USD	800	190	535	0	0	0	0	0	0	0	725	148,921	The borrower shall pay on the undisbursed balance of the financing which is not in the currency of the borrower's country a credit fee of 1/2 of 1% per annum, which shall begin to accrue twelve(12) months after the date of the Resolution of the Board of Executive Directors approving the financing.	
Citizen Security Program Loan No. 1653/SF-GY	USD	1,000	50	345	0	0	0	0	0	0	0	395	81,136	The borrower shall pay on the undisbursed balance of the financing which is not in the currency of the borrower's country a credit fee of 1/2 of 1% per annum, which shall begin to accrue twelve(12) months after the date of the Resolution of the Board of Executive Directors approving the financing.	
Georgetown Solid Waste Mng. Prog. Loan No. 1730/SF- GY	USD	18,070	0	928	0	27	0	27	0	0	27	928	190,618	The borrower shall repay this loan in Sixty installments commencing on the 22nd of August 2017 ending 22nd Feb.2047 and int .at 1% pre annum on 22nd Aug. 2007	
Georgetown Solid Waste Mng. Prog. Loan No. 1731/SF- GY	USD	2,500	0	0	0	3	0	3	0	0	3	0	0	The Borrower shall pay the loan in Advance within a 30 day period from the date of each disbursement and interest semi annually at 1 % until 22nd Feb 2017	
Prog. For Modernisation of Justice Admin. Loan No. 1745/SF- GY	USD	15,000	0	30	0	19	0	19	0	0	19	30	6,162	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.	
Prog. For Modernisation of Justice Admin. Loan No. 1746/SF- GY	USD	10,232	0	7	0	12	0	12	0	0	12	7	1,438	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057.	
Support For Competitiveness Loan No. 1750/SF- GY	USD	18,000	0	2,955	0	20	0	20	0	0	20	2,955	606,980	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057. and int at 1% per annum until the 10th anniversary and 2% thereafter	
C/F													55,607,636		

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6 a	INTEREST 7 b	PRINCIPAL 7 a	INTEREST 8 b	PRINCIPAL 8 a	INTEREST 8 b				
B/F		000	000	000	000	000	000	000	000	000	000	000		
Support For Competitiveness Loan No. 1751/SF- GY	USD	8,650	0	241	0	10	0	10	0	0	10	241	49,503	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 6 Jun. 2017 and last installment 6 June 2057. and int at 1% per annum until the 10th anniversary and 2% thereafter
Citizen Security Programme Loan No. 1752/SF- GY	USD	19,800	0	712	0	9	0	9	0	0	9	712	146,250	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 31 July. 2017 and last installment 31 Jan 2047. and int at 1% per annum until the 31st Jan 2017 and 2% thereafter
Transport Infrastructure Rehab. Prog. Loan No. 1803/SF- GY	USD	27,000	0	500	0	17	0	17	0	0	17	500	102,704	Loan shall be repaid semiannual, consecutive equal installment. The first installment on 11Jan. 2018 and last installment 11 July 2047. and int at 1% per annum until the 11st Jan 2017 and 2% thereafter
United States Agency for Int.Dev														
PI 480 for 1999	USD	7,000	1,107	0	48	28	48	28	0	0	76	1,059	217,527	Principal repayment commence 2004-12-30 and ending 2030-12-30
Rehabilitation of the Bauxite Industry Sysmin - 3663/Gua/P	XEU	10,496	9,374	0	371	97	371	97	0	0	468	9,003	2,721,965	Principal repayment in 60 semi-annual installment on 1 March & 1 Sept. ending 1 March 2030.
Rose Hall Water Supply Project 7.1035	XEU	9,200	5,665	0	629	113	629	113	0	0	742	5,036	1,522,583	Loan to be repaid by 15 equal annual installments on 10th Dec. 2001 ending 10th Dec. 2015.
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT														
CAD/Guyana (Poor Rural Communities Support Services Project 436 - GY	SDR	7,300	4,701	1,499	243	41	216	21	27	20	284	5,957	1,912,065	Principal payment shall be made semi-annually on 1 April and 1 October commencing 1/4/2007 and ending 1 /10/2036.
OPEC Fund for International Development 716pg	USD	15,188	14,581	0	607	220	0	0	607	220	827	13,974	2,870,369	Principal repayment shall be made semi-annually commencing 2001/02/16.
OPEC Fund for International Development 1058 H	USD	7,500	7,500	0	0	75	0	0	0	75	75	7,500	1,540,559	Repayment of 40 equal and consecutive semi-annual instalments. Cmmencing 2011-01-15 and ending 2030-07-15.
Rescheduling of Guyana Debt/ Trinidad & Tobago.	USD	55,980	54,706	0	1,563	1,760	1,563	1,760	0	0	3,323	53,143	10,915,987	Principal repayment shall be made semi-annually on 23/5 and 23/11 beginning 23/11/2002 and ending
Transfer of GUYMINE'S Liabilities to Government Bonds	USD GBP	2,685 21	2,685 21	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	2,685 21	551,520 8,644	The Bonds are fixed dated with maturity date of 12 years and 1 day. Interest is payable annually at 5% per annum.
Non- Paris Club Creditors														
CHINA														
2nd Economic and Technical Agreement	CNY	20,000	20,000	0	20,000	0	0	0	20,000	0	20,000	0	0	10 annual installments commencing 91/1/1 and ending 2000/12/31, due date 1 Jan. of every year except for final installment on 31/12.
3rd Economic and Technical Agreement	CNY	20,000	19,058	0	19,058	0	0	0	19,058	0	19,058	0	0	10 principal repayments to be paid each year on 30 June beginning 30/6/98. The original loan sum
C/F													78,167,313	

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST				
					a	b	a	b	a	b				
B/F CHINA		000	000	000	000	000	000	000	000	000	000	000		
Programme of Economic Co-operation 1992	CNY	22,748	28,801	0	28,801	0	0	0	28,801	0	28,801	0	0	10 installments commencing 2007/01/01 and ending 2012/07/01.
China Acquisition of Plant(s) Technical Assistance	CNY	20,000	20,000	0	20,000	0	0	0	20,000	0	20,000	0	0	10 annual installments commencing 2000/7/1 ending on 2010/6/30. Due date 1 July of every year.
CHINA Commodity Loan Agreement	GBP	620	609	0	609	0	0	0	609	0	609	0	0	2 principal repayments to be paid on Jan. 2 beginning on 1993/1/2. 1 principal repayment to be paid on December 31 beginning 31/12/95.
4th Economic and Technical Co-operation	CNY	28,080	25,365	0	25,365	0	0	0	25,365	0	25,365	0	0	10 annual installments commencing 2004/01/01 and ending on 2013/12/31.
Venezuela Emergency Assistance	USD	15,000	12,500	0	0	0	0	0	0	0	0	12,500	2,567,598	Principal repayable semi-annually at the sum of US\$500,000 each year until the sum of US\$15,000,000 has been repaid w.e.f 1/8/79.
Yugoslavia Credit Agreement	USD	1,175	1,105	0	0	23	0	0	0	0	0	1,128	231,700	6 principal repayments of the loan shall be paid 21/6 and 21/12. Yearly beginning 83/12/21.
United Arab Emirates Economic Co-operation	UAE	19,840	23,332	0	0	477	0	0	0	0	0	23,809	1,319,085	The principal repayment of loan amount paid 4/3 yearly beginning 4-3-78. Interest is paid on 4/3 yearly beginning 4/3/78 and ending 4/3/87.
Argentina	USD	6,783	11,493	0	0	338	0	0	0	0	0	11,831	2,430,180	Repayable 1996 to 1998 at 7.5%.
Kuwait	USD	10,180	55,440	0	0	5,283	0	0	0	0	0	60,723	12,472,978	Repayable 1982 to 1993 at 7.5% to 10.8%.
Libya	USD	15,000	37,469	0	0	387	0	0	0	0	0	37,856	7,775,918	Repayable 1981 to 1993 at varying interest rates.
Russia	USD	278	278	0	1	16	1	16	0	0	17	277	56,898	Principal is repaid on 23-03 and 23-09 beginning 23/09/86 - 92 and only on 23/09 in 1993.
China Aero-Technology Import and Export Corporation CATIC	USD	2,122	322	0	322	0	322	0	0	0	322	0	0	Debt service payments will commence 2002/08/09 and end 2007/08/09 and is interest free
Italy Procurement of Equipment for the rehab. maint. and construct. of drainage and irrigation facilities in Mahaica.	XEU	3,305	3,131	(2)	0	31	0	31	0	0	31	3,129	946,021	Interest starts accruing on the 23/04/20004. Principal repayment starts on 23rd April, 2015. Final due date 23 April 2032.
Export Import Bank of China														
The design and supply of the co-generation plant under the Skeldon Sugar Modernisation Project	CNY	270,000	153,599	29,321	0	3,619	0	3,619	0	0	3,619	182,920	5,096,345	Maturity period will be 240 months. Grace period 60 months and repayments 180 months will there be any disbursements. Ending January 26 2035
Exim Bank of India														
Construction of Cricket Stadium	USD	19,000	19,000	0	0	336	0	336	0	0	336	19,000	3,902,748	40 equal semi-annual installments commencing 14.01.2010 & ending 14.07.2029. Interest rate 1,75 % 5 years grace period.
Construction of Traffic Lights	USD	2,100	630	1,470	0	25	0	25	0	0	25	2,100	431,356	Repayment of 30 installments to be paid 2 times each year on 14 January and 14 July commencing 2012-01-14 and ending 2060-07-14
C/F														115,398,141

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							PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
					PRINCIPAL 6 a	INTEREST b	PRINCIPAL 7 a	INTEREST b	PRINCIPAL 8 a	INTEREST b				
B/F VENEZUELA													115,398,141	
PetroCaribe Agreement-1st shipment 2007	USD	1,161	0	1,139	0	0	0	0	0	0	0	1,139	233,959	Repayment of 32 installments to be paid once each year commencing 2010-05-08 & ending 2032-05-08
PetroCaribe Agreement-2nd shipment 2007	USD	1,101	0	1,079	0	0	0	0	0	0	0	1,079	221,635	Repayment of 32 installments to be paid once each year commencing 2010-05-23 & ending 2032-05-23
PetroCaribe Agreement-3rd shipment 2007	USD	864	0	864	0	0	0	0	0	0	0	864	177,472	Repayment of 32 installments to be paid once each year commencing 2010-06-09 & ending 2032-06-09
PetroCaribe Agreement-4th shipment 2007	USD	914	0	896	0	0	0	0	0	0	0	896	184,045	Repayment of 32 installments to be paid once each year commencing 2010-06-28 & ending 2032-06-28
PetroCaribe Agreement-5th shipment 2007	USD	841	0	825	0	0	0	0	0	0	0	825	169,461	Repayment of 32 installments to be paid once each year commencing 2010-07-25 & ending 2032-07-25
PetroCaribe Agreement-6th shipment 2007	USD	686	0	672	0	0	0	0	0	0	0	672	138,034	Repayment of 32 installments to be paid once each year commencing 2010-07-26 & ending 2032-07-26
PetroCaribe Agreement-7th shipment 2007	USD	872	0	855	0	0	0	0	0	0	0	855	175,624	Repayment of 32 installments to be paid once each year commencing 2010-08-11 & ending 2032-08-11
PetroCaribe Agreement-8th shipment 2007	USD	915	0	897	0	0	0	0	0	0	0	897	184,251	Repayment of 32 installments to be paid once each year commencing 2010-09-11 & ending 2032-09-11
PetroCaribe Agreement-9th shipment 2007	USD	1,177	0	1,154	0	0	0	0	0	0	0	1,154	237,041	Repayment of 32 installments to be paid once each year commencing 2010-09-18 & ending 2032-09-18
PetroCaribe Agreement-10th shipment 2007	USD	467	0	458	0	0	0	0	0	0	0	458	94,077	Repayment of 32 installments to be paid once each year commencing 2010-10-04 & ending 2032-10-04
PetroCaribe Agreement-11th shipment 2007	USD	953	0	934	0	0	0	0	0	0	0	934	191,851	Repayment of 32 installments to be paid once each year commencing 2010-10-08 & ending 2032-10-08
PetroCaribe Agreement-12th shipment 2007	USD	1,850	0	1,813	0	0	0	0	0	0	0	1,813	372,404	Repayment of 32 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06
PetroCaribe Agreement-13th shipment 2007	USD	1,863	0	1,926	0	0	0	0	0	0	0	1,926	395,615	Repayment of 32 installments to be paid once each year commencing 2010-11-06 & ending 2032-11-06
PetroCaribe Agreement-14th shipment 2007	USD	1,358	0	1,331	0	0	0	0	0	0	0	1,331	273,398	Repayment of 32 installments to be paid once each year commencing 2010-11-10 & ending 2032-11-10
PetroCaribe Agreement-15th shipment 2007	USD	1,654	0	1,621	0	0	0	0	0	0	0	1,621	332,966	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-16th shipment 2007	USD	875	0	857	0	0	0	0	0	0	0	857	176,034	Repayment of 32 installments to be paid once each year commencing 2010-11-17 & ending 2032-11-17
PetroCaribe Agreement-17th shipment 2007	USD	1,683	0	1,650	0	0	0	0	0	0	0	1,650	338,923	Repayment of 32 installments to be paid once each year commencing 2010-11-27 & ending 2032-11-27
PetroCaribe Agreement-18th shipment 2007	USD	1,177	0	1,164	0	0	0	0	0	0	0	1,164	239,095	Repayment of 32 installments to be paid once each year commencing 2010-11-28 & ending 2032-11-28
C/F													119,534,027	

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					PRINCIPAL 6	INTEREST 7	PAYMENT		DEBT RELIEF					TOTAL PAYMENT & DEBT RELIEF 9=7+8
							a	b	a	b				
B/F													119,534,027	
PetroCaribe Agreement-19th shipment 2007	USD	1,294	0	1,268	0	0	0	0	0	0	0	1,268	260,457	Repayment of 32 installments to be paid once each year commencing 2010-11-30 & ending 2032-11-30
PetroCaribe Agreement-20th shipment 2007	USD	842	0	826	0	0	0	0	0	0	0	826	169,667	Repayment of 32 installments to be paid once each year commencing 2010-12-08 & ending 2032-12-08
PetroCaribe Agreement-21st shipment 2007	USD	1,260	0	1,235	0	0	0	0	0	0	0	1,235	253,679	Repayment of 32 installments to be paid once each year commencing 2010-12-10 & ending 2032-12-10
PetroCaribe Agreement-22nd shipment 2007	USD	1,739	0	1,704	0	0	0	0	0	0	0	1,704	350,015	Repayment of 32 installments to be paid once each year commencing 2010-12-19 & ending 2032-12-19
PetroCaribe Agreement-23rd shipment 2007	USD	2,265	0	2,220	0	0	0	0	0	0	0	2,220	456,005	Repayment of 32 installments to be paid once each year commencing 2010-12-25 & ending 2032-12-25
GRAND TOTAL													121,023,850	

**ANALYSIS OF PUBLIC DEBT
BY CURENCIES AS AT 31ST DECEMBER 2007**

NO.	DESCRIPTION	RATE AT 31-12-07	NO. OF UNITS OF CURRENCY OUTSTANDING	G\$'000 EQUIVALENT
1	UNITED STATES DOLLARS (US\$)	205.40781	472,588	97,073,266
2	JAPANESE YEN (JPK)	1.83073	142,282	260,480
3	POUND STERLING (GBP)	411.61671	140	57,626
4	SPECIAL DRAWING RIGHTS (SDR)	320.97792	12,318	3,953,806
5	CANADIAN DOLLAR (CAD)	209.34347	12,242	2,562,783
6	EUROPEAN CURRENCY UNITS (XEU)	302.33976	35,112	10,615,754
7	YUAN RENMINBIS (CNY)	27.86106	182,920	5,096,345
8	UAE DIRHAMS (AED)	55.40279	23,809	1,319,085
9	SWEDISH KRONA (SEK)	31.65689	0	0
10	DANISH KRONES (DKK)	40.12540	2,111	84,705
11	SWISS FRANCS (SFR)	180.2480	0	0
	GRAND TOTAL			121,023,850

**STATEMENT OF PUBLIC DEBT
EQUATED ANNUITY DEBENTURES 2007**

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	DATE OF FINAL INSTAL- MENT 4	DUE DATE OF INSTAL- MENT 5	AMOUNT OF LOAN 31-12-06 6	LOAN MADE IN 2007 7	AMOUNT OF LOAN 31-12-07 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-06 9	AMOUNT RE-PAID IN 2007 10	AMOUNT RE-PAID AT 31-12-07 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-06 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-07 (13)=(8)-(11)
Government of Guyana debenture to National Paint Co. (1997)	Loan Act 11 of 73	30-11-91	31-05-97	31-5 & 30-11	\$`000 3,485	\$`000 0	\$`000 3,485	\$`000 1405	\$`000 0	\$`000 1,405	\$`000 2,080	\$`000 2,080
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each A 01 -A 121	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	3,025,000	-	3,025,000	0	0	0	0	3,025,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$18,010,000 Guyana Dollars A 122	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	18,010	-	18,010	0	0	0	0	18,010
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each B 01 - B39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	0	0	0	0	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each C 01 -C 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	0	0	0	0	975,000
C/F Total					4,996,495	0	4,996,495	1,405	0	1,405	2,080	4,995,090

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	DATE OF FINAL INSTAL- MENT 4	DUE DATE OF INSTAL- MENT 5	AMOUNT OF LOAN 31-12-06 6	LOAN MADE IN 2007 7	AMOUNT OF LOAN 31-12-07 (8)=(6)+(7)	AMOUNT RE-PAID AT 31-12-06 9	AMOUNT RE-PAID IN 2007 10	AMOUNT RE-PAID AT 31-12-07 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-06 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-07 (13)=(8)-(11)
B/F Total					\$`000 4,996,495	\$`000 0	\$`000 4,996,495	\$`000 1,405	\$`000 0	\$`000 1,405	\$`000 2,080	\$`000 4,995,090
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each D 01 - D391	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	0	0	0	0	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each E 01 - E39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	0	0	0	0	975,000
Government of Guyana 10 years Debentures to National Bank of Industry and Commerce Limited for \$25,000,000 Guyana Dollars Each F 01 - F 39	General Loan Act 74-04	15-Mar 2008	On Demand	1st April 1st October	975,000	-	975,000	0	0	0	0	975,000
TOTAL					7,921,495	0	7,921,495	1,405	0	1,405	2,080	7,920,090

**STATEMENT OF PUBLIC DEBT
NON - INTEREST BEARING DEBENTURE 2007**

DESCRIPTION (1)	AMOUNT OF LOAN (2)	LOAN MADE IN 2007 (3)	AMOUNT OF LOAN AT 31 - 12 - 07 (4)=(2)+(3)	AMOUNT REPAID AT 31-12-06 (5)	AMOUNT REPAID IN 2007 (6)	AMOUNT REPAID AT 12/31/2007 (7)=(5)+(6)	AMOUNT OUT- STANDING 12/31/2006 (8)=(3)-(6)	AMOUNT OUT- STANDING 12/31/2007 (9)=(4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Non Interest Bearing Debenture ID 31/12/92 (81st Issue)	5,347,332	0	5,347,332	0	0	0	5,347,332	5,347,332
Non Interest Bearing Debenture ID 31/12/92 (83rd Issue)	3,782,534	0	3,782,534	0	0	0	3,782,534	3,782,534
Non Interest Bearing Debenture ID 31/12/94 (86th Issue)	4,447,054	0	4,447,054	0	0	0	4,447,054	4,447,054
Non Interest Bearing Debenture ID 29/12/95 (87th Issue)	7,879,468	0	7,879,468	0	0	0	7,879,468	7,879,468
Non Interest Bearing Debenture ID 31/12/96 (88th Issue)	74,496	0	74,496	0	0	0	74,496	74,496
Non Interest Bearing Debenture ID 31/12/96 (89th Issue)	2,264,300	0	2,264,300	0	0	0	2,264,300	2,264,300
Non Interest Bearing Debenture ID 31/12/96 (90th Issue)	197,100	0	197,100	0	0	0	197,100	197,100
Non Interest Bearing Debenture ID 31/12/96 (91th Issue)	2,857,509	0	2,857,509	0	0	0	2,857,509	2,857,509
Non Interest Bearing Debenture ID 31/12/01 (94th Issue)	14,851,975	0	14,851,975	0	0	0	14,851,975	14,851,975
Non Interest Bearing Debenture ID 31/12/02 (95th Issue)	2,566,705	0	2,566,705	0	0	0	2,566,705	2,566,705
Non Interest Bearing Debenture ID 31/12/03 (96th Issue)	1,697,038	0	1,697,038	0	0	0	1,697,038	1,697,038
TOTAL	45,965,511	0	45,965,511	0	0	0	45,965,511	45,965,511

STATEMENT OF PUBLIC DEBT
INTERNAL - UNFUNDED
VARIABLE INTEREST RATES DEBENTURES 2007

DESCRIPTION 1	AUTH- ORITY 2	DATE OF FIRST INSTAL- MENT 3	AMOUNT OF LOAN 31-12-07 6	LOAN MADE IN 2007 7	AMOUNT OF LOAN 31-12-07 (8)=(6)+(7)	AMOUNT REPAID AT 31-12-06 9	AMOUNT REPAID IN 2007 10	AMOUNT REPAID AT 31-12-07 (11)=(9)+(10)	AMOUNT OUT- STANDING AT 31-12-06 (12)=(6)-(9)	AMOUNT OUT- STANDING AT 31-12-07 (13)=(8)-(11)
			\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Variable Interest Rate Fixed Date Debentures 1st series 1995	5/1991	On Demand	2,835,122	-	2,835,122	-	0	0	2,835,122	2,835,122
Variable Interest Rate Fixed Date on demand Debenture 1st series 1996	5/1991	On Demand	927,449	-	927,449	-	0	0	927,449	927,449
Variable Interest Rate Debenture 3rd Series 1997	5/1991	On Demand	135,966	-	135,966	-	0	0	135,966	135,966
TOTAL			3,898,537	0	3,898,537	0	0	0	3,898,537	3,898,537

**STATEMENT OF PUBLIC DEBT
INTERNAL LOANS 2007 - FUNDED**

DESCRIPTION 1	CURRENCY LOAN 2	DATE OF FINAL INSTAL- MENT 3	ORIGINAL OF LOAN AMOUNT 4	AMOUNT OF 31-12-06 LOAN 5	LOAN MADE IN 2007 6	AMOUNT OF 31-12-07 LOAN 7=(5)+(6)	AMOUNT RE-PAID 31-12-06 AT 8	AMOUNT IN 2007 RE-PAID 9	AMOUNT RE-PAID 31-12-07 AT 10=(8)+(9)	AMOUNT OUT- AT 31-12-06 STANDING 11=(5)-(8)	AMOUNT OUT- AT 31-12-07 STANDING 12=(7)-(10)	GUYANA EQUIVALENT DOLLAR 13
			\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000	\$`000
Caricom Headquarters Building Project with NIS - 25yrs (US \$4 m)	USD	1\12\2025	4,000	4,000	0	4,000	680	255	935	3,320	3,065	629,575
Guymine Bonds- Domestic B3/6/11	USD	May-06	20,089	20,089	-	20,089	5,488	88	5,576	14,601	14,513	2,981,084
	EURO	May-06	3,928	3,928	-	3,928	-	-	-	3,928	3,928	1,187,591
TOTAL			28,017	28,017	0	28,017	6,168	343	6,511	21,849	21,506	4,798,249

**STATEMENT OF PUBLIC DEBT
TREASURY BILLS OUTSTANDING FOR 2007**

DATE OF ISSUE	ISSUE NO.	DESCRIPTION	SUBSCRIBED AMOUNT	FACE VALUE
		<u>91 Days</u>	G\$'000	G\$'000
26/10/2007	569	Treasury Bill issued in 2007	31,905	32,250
		Sub Total	31,905	32,250
			-----	-----
23/11/2007	K68	Treasury Bill issued in 2006	577,230	583,350
	K82	Treasury Bill issued in 2007	577,070	583,300
21/12/2007	K83	Treasury Bill issued in 2007	444,452	449,250
		Sub-Total	1,598,752	1,615,900
		TOTAL (91 days & K Series)	1,630,657	1,648,150
			=====	=====
		<u>182-365 Days</u>		
182	21/09/2007	Treasury Bill# A193	1,960,930	2,000,000
	07/12/2007	Treasury Bill# A194	251,289	256,300
	14/12/2007	Treasury Bill# A195	16,667	17,000
		Sub Total	2,228,886	2,273,300
			-----	-----
365	19/01/2007	Treasury Bill# B268	3,832,910	4,000,000
	02/02/2007	Treasury Bill# B269	1,919,000	2,000,000
	16/02/2007	Treasury Bill# B270	3,354,331	3,500,000
	22/02/2007	Treasury Bill# B271	3,351,355	3,500,000
	08/03/2007	Treasury Bill# B272	2,394,469	2,500,000
	27/04/2007	Treasury Bill# B273	1,992,244	2,080,000
	18/05/2007	Treasury Bill# B274	1,218,573	1,272,250
	18/05/2007	Treasury Bill# B275	1,918,280	2,000,000
			613,687	639,850
	01/06/2007	Treasury Bill# B276	3,109,726	3,240,550
	15/06/2007	Treasury Bill# B277	3,019,075	3,148,000
	22/06/2007	Treasury Bill# B278	773,865	807,600
	10/08/2007	Treasury Bill# B279	4,313,512	4,500,000
	24/08/2007	Treasury Bill# B280	959,455	1,000,000
	31/08/2007	Treasury Bill# B281	3,838,632	4,000,000
	12/10/2007	Treasury Bill# B282	1,441,159	1,500,000
	19/10/2007	Treasury Bill# B283	2,391,485	2,500,000
	16/11/2007	Treasury Bill# B284	4,307,952	4,500,000
	16/11/2007	Treasury Bill# B285	2,390,167	2,500,000
	30/11/2007	Treasury Bill# B286	382,648	400,000
		Sub-Total	47,522,525	49,588,250
			-----	-----
		Total (182 & 365 days)	49,751,411	51,861,550
			=====	=====
		Grand Total	51,382,068	53,509,700
			=====	=====

**SCHEDULE OF ISSUANCE AND EXTINGUISHMENT OF ALL LOANS
AS AT 31 DECEMBER 2007**

DESCRIPTION	AMOUNT OF LOAN (1)	AMOUNT OUTSTANDING AT 1.1.2007 (2)	LOANS MADE DURING 2007 (3)	TOTAL (2)+(3)=(4)	AMOUNT REPAID DURING 2007 (5)	AMOUNT WRITTEN OFF DURING 2007 (6)	TOTAL (5)+(6)=(7)	BALANCE OUTSTANDING AT 31.12.2007 (4)-(7)
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<u>PUBLIC CORPORATIONS AND BOARDS</u>								
Drainage and Irrigation Boards -Mosquito Hall	135	7	-	-	-	-	-	7
East Demerara Water Conservancy - Land of Canan Sluice	271	144	-	144	-	-	-	144
Guyana Marketing Corporation	1,102	1,102	-	1,102	-	-	-	1,102
Ministry of Economic Development for Guyana Marketing Corporation	310	0	-	0	-	-	-	0
Government Produce Depot - Georgetown	42	42	-	42	-	-	-	42
Government Produce Depot - New Amsterdam	5	5	-	5	-	-	-	5
Guyana Food Processing	75	75	-	75	-	-	-	75
Ham and Bacon Factory	25	25	-	25	-	-	-	25
Milk Pasteurization Plant	20	20	-	20	-	-	-	20
Guyana Rice Corporation	2,927	2,927	-	2,927	-	-	-	2,927
Guyana Airways Corporation	438,930	438,930	-	438,930	-	-	-	438,930
Guyana Mortgage Finance Bank for Guyana Credit Corporation	16,013	16,013	-	16,013	-	-	-	16,013
Guyana Electricity Corporation	9,901	9,901	-	9,901	-	-	-	9,901
Guyana Development Corporation	70	70	-	70	-	-	-	70
Guyana Farmers Development Corp. Ltd.	185	185	-	185	-	-	-	185
Linmine	5,665,853	5,665,853	-	5,665,853	-	-	-	5,665,853
Mards Rice Milling Company Limited	500,000	500,000	-	500,000	-	-	-	500,000
Guyana Broadcasting Corporation	15,000	15,000	-	15,000	-	-	-	15,000
Guyana Power and Light	783,109	Nil	783,109	783,109	-	-	-	783,109
TOTAL	7,433,973	6,650,299	783,109	7,433,401	0	0	0	7,433,408

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**FINANCIAL REPORT OF THE DEPOSIT FUND
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Type of Deposit	Amount 2007	Amount 2006
	\$'000	\$'000
Dependents Pension Fund	378,396	321,241
Sugar Industry Welfare Committee	50,691	50,691
Sugar Industry Labour Welfare Fund	1,372,508	1,275,903
Sugar Industry Rehabilitation Fund	65,850	62,934
Sugar Industry Price Stabilization Fund	12,662	12,054
Miscellaneous	1,172,730	1,125,005
Total	3,052,837	2,847,828

Type of Advance	Amount 2007	Amount 2006
	\$'000	\$'000
Personal	237,344	134,710
Auto Advance	86,784	118,248
Guyana Gold Board	2,372,140	3,112,423
Imprest & Cash on Hand	329,639	1,188,043
Deposit Fund Advance Warrants	151,657	225,767
Crown Agents	254,738	178,880
Statutory and Other Bodies	1,554,456	1,554,456
Total	4,986,758	6,512,527

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**SCHEDULE OF GOVERNMENT GUARANTEES
AS AT 31 DECEMBER 2007**

NAME OF GOVERNMENT AGENCY	LENDING AGENCY	OUTSTANDING LIABILITY AT 31.12.2007
		G\$'000
Guyana Transport Services Ltd.	Bank of India	52,112
Guyana Telecommunications Corporation	ITT World Comm. Inc.	144,439
Guyana National Co-operative Bank	Banco Nacional de Cuba Bulgaria	0 426,573
TOTAL		----- 623,124 =====

HON. DR. A. SINGH
MINISTER OF FINANCE

MR. H. AUTAR
ACCOUNTANT GENERAL (ag.)

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 011 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,250,269	-3,200	40,000	1,287,069	15,000	1,302,069	1,304,407	1,283,929	18,140	20,478
6111	Administrative	12,239	-3,384	0	8,855	0	8,855	8,855	7,938	917	917
6113	Other Technical & Craft Skill	4,169	0	0	4,169	0	4,169	4,169	3,734	435	435
6114	Clerical & Office Support	11,433	0	0	11,433	0	11,433	11,433	9,056	2,377	2,377
6115	Semi-Skilled Operative & Unskilled	9,710	0	0	9,710	0	9,710	9,710	9,539	171	171
6116	Contracted Employees	20,834	0	0	20,834	0	20,834	20,834	15,054	5,780	5,780
6117	Temporary Employees	571	638	0	1,209	0	1,209	1,209	1,196	13	13
6131	Other Direct Labour Costs	7,830	-454	0	7,376	0	7,376	7,376	4,517	2,859	2,859
6133	Benefits & Allowances	7,075	0	0	7,075	0	7,075	7,075	3,707	3,368	3,368
6134	National Insurance	2,564	0	0	2,564	0	2,564	2,564	2,425	139	139
6221	Drugs & Medical Supplies	175	0	0	175	0	175	175	174	1	1
6222	Field Material & Supplies	180	0	0	180	0	180	180	168	12	12
6223	Office Materials & Supplies	4,600	0	0	4,600	0	4,600	3,860	3,858	742	2
6224	Print & Non-Print Material	2,180	-1,081	0	1,099	0	1,099	1,099	1,097	2	2
6231	Fuel and Lubricants	28,000	0	0	28,000	0	28,000	28,000	27,996	4	4
6241	Rental of Buildings	7,926	3,426	0	11,352	0	11,352	11,352	11,352	0	0
6242	Maintenance of Buildings	17,100	0	0	17,100	0	17,100	17,100	17,099	1	1
6243	Janitorial & Cleaning Supplies	2,080	1,057	0	3,137	0	3,137	3,137	3,137	0	0
6255	Maintenance of Other Infrastructure	500	0	0	500	0	500	500	500	0	0
6261	Local Travel & Subsistence	1,260	-600	0	660	0	660	660	248	412	412
6263	Postage Telex & Cablegram	1,820	-1,000	0	820	0	820	600	450	370	150
6264	Vehicle Spares & Maintenance	17,000	0	0	17,000	0	17,000	17,000	16,997	3	3
6271	Telephone Charges	25,200	0	0	25,200	0	25,200	25,200	25,156	44	44
6272	Electricity Charges	74,400	0	0	74,400	0	74,400	74,400	74,294	106	106
6273	Water Charges	5,000	2,818	0	7,818	0	7,818	7,818	7,818	0	0
6281	Security Services	5,772	-1,000	0	4,772	0	4,772	4,772	4,772	0	0
6282	Equipment Maintenance	4,500	-1,416	0	3,084	0	3,084	3,084	3,084	0	0
6283	Cleaning & Extermination Services	8,400	0	0	8,400	0	8,400	8,400	8,356	44	44
6284	Other	68,700	-3,377	0	65,323	0	65,323	68,700	65,274	49	3,426
6293	Refreshment and Meals	2,700	-1,225	0	1,475	0	1,475	1,396	1,396	79	0
6294	Other	13,300	0	0	13,300	0	13,300	13,300	13,097	203	203
6302	Training (including Scholarships)	243,463	0	40,000	283,463	0	283,463	283,463	283,455	8	8
6321	Subsidies & Contributions to Local Orgs	639,588	2,398	0	641,986	15,000	656,986	656,986	656,985	1	1

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 012 - PRESIDENTIAL ADVISORY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		212,404	3,200	0	215,604	0	215,604	212,677	206,939	8,665	5,738
6111	Administrative	2,989	839	0	3,828	0	3,828	3,828	3,828	0	0
6113	Other Technical & Craft Skill	383	0	0	383	0	383	383	383	0	0
6114	Clerical & Office Support	965	330	0	1,295	0	1,295	1,295	1,295	0	0
6115	Semi-Skilled Operative & Unskilled	1,269	0	0	1,269	0	1,269	1,269	1,269	0	0
6116	Contracted Employees	127,889	0	0	127,889	0	127,889	127,889	127,889	0	0
6117	Temporary Employees	12,657	1,760	0	14,417	0	14,417	14,417	14,287	130	130
6131	Other Direct Labour Costs	127	236	0	363	0	363	363	278	85	85
6133	Benefits & Allowances	603	-1	0	602	0	602	602	569	33	33
6134	National Insurance	212	36	0	248	0	248	248	248	0	0
6222	Field Material & Supplies	200	0	0	200	0	200	200	200	0	0
6223	Office Materials & Supplies	3,700	0	0	3,700	0	3,700	3,700	3,680	20	20
6224	Print & Non-Print Material	1,400	0	0	1,400	0	1,400	1,400	1,352	48	48
6243	Janitorial & Cleaning Supplies	390	0	0	390	0	390	390	390	0	0
6261	Local Travel & Subsistence	5,640	-2,400	0	3,240	0	3,240	2,153	1,616	1,624	537
6263	Postage Telex & Cablegram	170	0	0	170	0	170	130	18	152	112
6265	Other Transportation Travel & Post	6,000	0	0	6,000	0	6,000	4,200	4,198	1,802	2
6281	Security Services	11,340	2,400	0	13,740	0	13,740	13,740	13,740	0	0
6282	Equipment Maintenance	2,464	0	0	2,464	0	2,464	2,464	1,976	488	488
6283	Cleaning & Extermination Services	120	0	0	120	0	120	120	81	39	39
6284	Other	7,800	0	0	7,800	0	7,800	7,800	7,535	265	265
6291	National & Other Events	5,486	0	0	5,486	0	5,486	5,486	4,353	1,133	1,133
6293	Refreshment and Meals	8,100	0	0	8,100	0	8,100	8,100	5,530	2,570	2,570
6294	Other	12,500	0	0	12,500	0	12,500	12,500	12,224	276	276

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
PROGRAMME 014 - PUBLIC POLICY & PLANNING
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		190	0	0	190	0	190	0	0	190	0
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6223	Office Materials & Supplies	50	0	0	50	0	50	0	0	50	0
6224	Print & Non - Print Material	50	0	0	50	0	50	0	0	50	0
6261	Local Travel & Subsistence	10	0	0	10	0	10	0	0	10	0
6282	Equipment Maintenance	50	0	0	50	0	50	0	0	50	0
6293	Refreshment and Meals	10	0	0	10	0	10	0	0	10	0
6294	Other	20	0	0	20	0	20	0	0	20	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
PROGRAMME 021 - PRIME MINISTER'S SECRETARIAT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		95,432	0	0	95,432	11,000	106,432	106,133	102,875	3,557	3,258
6111	Administrative	0	13	0	13	0	13	13	13	0	0
6114	Clerical & Office Support	2,025	0	0	2,025	0	2,025	2,025	2,025	0	0
6115	Semi-Skilled Operatives & Unskilled	2,025	-13	0	2,012	0	2,012	2,012	1,973	39	39
6116	Contracted Employees	9,983	0	0	9,983	0	9,983	9,983	9,983	0	0
6131	Other Direct Labour Costs	715	0	0	715	0	715	586	586	129	0
6133	Benefits & Allowances	340	0	0	340	0	340	255	251	89	4
6134	National Insurance	417	0	0	417	0	417	332	332	85	0
6221	Drugs & Medical Supplies	41	0	0	41	0	41	41	41	0	0
6222	Field Material & Supplies	55	0	0	55	0	55	55	37	18	18
6223	Office Materials & Supplies	1,550	0	0	1,550	0	1,550	1,550	1,548	2	2
6224	Print & Non-Print Material	1,350	0	0	1,350	0	1,350	1,350	1,197	153	153
6231	Fuel and Lubricants	4,476	0	0	4,476	0	4,476	4,476	3,401	1,075	1,075
6242	Maintenance of Buildings	1,690	0	0	1,690	0	1,690	1,690	1,637	53	53
6243	Janitorial & Cleaning Supplies	383	0	0	383	0	383	383	383	0	0
6255	Maintenance of Other Infrastructure	1,100	150	0	1,250	0	1,250	1,250	1,250	0	0
6261	Local Travel & Subsistence	1,890	1,000	0	2,890	0	2,890	2,890	2,818	72	72
6263	Postage Telex & Cablegram	88	20	0	108	0	108	108	101	7	7
6264	Vehicle Spares & Maintenance	3,960	0	0	3,960	0	3,960	3,960	3,529	431	431
6265	Other Transportation Travel & Post	2,898	0	0	2,898	0	2,898	2,898	2,274	624	624
6271	Telephone Charges	2,511	305	0	2,816	0	2,816	2,816	2,779	37	37
6272	Electricity Charges	5,880	-1,170	0	4,710	0	4,710	4,710	4,613	97	97
6273	Water Charges	702	239	0	941	0	941	941	941	0	0
6282	Equipment Maintenance	1,294	0	0	1,294	0	1,294	1,294	1,180	114	114
6283	Cleaning & Extermination Services	470	0	0	470	0	470	470	342	128	128
6284	Other	3,000	-544	0	2,456	0	2,456	2,456	2,274	182	182
6291	National & Other Events	4,100	0	0	4,100	0	4,100	4,100	3,878	222	222
6293	Refreshment and Meals	2,489	0	0	2,489	0	2,489	2,489	2,489	0	0
6321	Subsidies & Contribution to Local Orgs	40,000	0	0	40,000	11,000	51,000	51,000	51,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 31 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		9,413,159	5,476	3,077,729	12,496,364	458,138	12,954,502	12,943,746	12,844,886	109,616	98,860
6111	Administrative	5,777	300	0	6,077	0	6,077	6,077	5,500	577	577
6112	Senior Technical	4,720	0	0	4,720	0	4,720	4,720	4,684	36	36
6113	Other Technical & Craft Skill	10,970	0	0	10,970	0	10,970	10,970	10,898	72	72
6114	Clerical & Office Support	13,978	-200	0	13,778	0	13,778	13,778	13,778	0	0
6115	Semi-Skilled Operatives & Unskilled	5,299	0	0	5,299	0	5,299	5,299	5,271	28	28
6116	Contracted Employees	29,135	5,476	0	34,611	0	34,611	34,611	33,447	1,164	1,164
6117	Temporary Employees	573	-100	0	473	0	473	473	213	260	260
6131	Other Direct Labour Costs	2,955	0	0	2,955	0	2,955	2,955	2,906	49	49
6133	Benefits & Allowances	3,987	0	0	3,987	0	3,987	3,987	3,665	322	322
6134	National Insurance	3,401	0	0	3,401	0	3,401	3,401	2,982	419	419
6141	Revision of Wages & Salaries	1,847,926	0	0	1,847,926	396,235	2,244,161	2,242,970	2,164,748	79,413	78,222
6221	Drugs & Medical Supplies	120	20	0	140	0	140	140	104	36	36
6222	Field Material & Supplies	100	0	0	100	0	100	100	44	56	56
6223	Office Materials & Supplies	15,000	500	0	15,500	0	15,500	15,500	15,445	55	55
6224	Print & Non-Print Material	6,200	0	0	6,200	0	6,200	6,200	5,106	1,094	1,094
6231	Fuel and Lubricants	7,000	1,000	0	8,000	0	8,000	8,000	8,000	0	0
6242	Maintenance of Buildings	13,000	11,909	0	24,909	0	24,909	24,909	23,903	1,006	1,006
6243	Janitorial & Cleaning Supplies	1,900	0	0	1,900	0	1,900	1,900	1,841	59	59
6255	Maintenance of Other Infrastructure	3,085	1,850	0	4,935	0	4,935	4,935	4,827	108	108
6261	Local Travel & Subsistence	3,500	-635	0	2,865	0	2,865	2,865	2,860	5	5
6263	Postage Telex & Cablegram	1,000	0	0	1,000	0	1,000	1,000	595	405	405
6264	Vehicle Spares & Maintenance	4,500	1,300	0	5,800	0	5,800	5,800	5,639	161	161
6271	Telephone Charges	9,000	1,000	0	10,000	0	10,000	10,000	9,996	4	4
6272	Electricity Charges	2,270,688	0	636,000	2,906,688	0	2,906,688	2,906,688	2,903,970	2,718	2,718
6273	Water Charges	325,049	0	341,000	666,049	0	666,049	666,000	666,000	49	0
6281	Security Services	21,694	-400	0	21,294	0	21,294	21,694	15,722	5,572	5,972
6282	Equipment Maintenance	7,000	0	0	7,000	0	7,000	7,000	6,186	814	814
6283	Cleaning & Extermination Services	1,250	0	0	1,250	0	1,250	1,250	464	786	786
6284	Other	33,786	-3,500	0	30,286	0	30,286	24,566	24,439	5,847	127
6291	National & Other Events	630	0	0	630	0	630	630	557	73	73
6293	Refreshment and Meals	3,500	1,500	0	5,000	0	5,000	5,000	3,186	1,814	1,814
6294	Other	4,500	1,500	0	6,000	0	6,000	6,000	5,040	960	960
6302	Training (including Scholarships)	3,000	350	0	3,350	0	3,350	3,350	3,329	21	21
6311	Rates and Taxes	335,426	0	0	335,426	0	335,426	335,052	335,052	374	0
6321	Subsidies & Contributions to Local Orgs	4,391,185	0	2,100,729	6,491,914	61,903	6,553,817	6,549,995	6,548,558	5,259	1,437
6322	Subsidies & Contributions to International Orgs	22,325	-16,394	-0	5,931	0	5,931	5,931	5,931	0	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
PROGRAMME 032 - ACCOUNTANT GENERAL DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,893,524	-5,476	186,178	2,074,226	0	2,074,226	2,034,895	2,004,773	69,453	30,122
6111	Administrative	35,455	-308	0	35,147	0	35,147	35,147	29,436	5,711	5,711
6112	Senior Technical	0	308	0	308	0	308	308	286	22	22
6113	Other Technical & Craft Skill	8,700	0	0	8,700	0	8,700	8,700	6,223	2,477	2,477
6114	Clerical & Office Support	34,672	-5,476	0	29,196	0	29,196	29,196	26,839	2,357	2,357
6116	Contracted Employees	13,065	0	0	13,065	0	13,065	13,065	12,670	395	395
6117	Temporary Employees	11,657	0	0	11,657	0	11,657	11,657	7,950	3,707	3,707
6131	Other Direct Labour Costs	7,393	0	0	7,393	0	7,393	7,393	6,488	905	905
6133	Benefits & Allowances	6,657	0	0	6,657	0	6,657	6,657	6,111	546	546
6134	National Insurance	4,091	0	0	4,091	0	4,091	4,091	4,076	15	15
6221	Drugs & Medical Supplies	501	0	0	501	0	501	502	497	4	5
6223	Office Materials & Supplies	9,600	0	0	9,600	0	9,600	9,600	9,593	7	7
6224	Print & Non-Print Material	47,570	-7,800	0	39,770	0	39,770	39,770	39,676	94	94
6231	Fuel and Lubricants	2,500	300	0	2,800	0	2,800	2,800	2,798	2	2
6243	Janitorial & Cleaning Supplies	2,100	0	0	2,100	0	2,100	2,100	2,042	58	58
6261	Local Travel & Subsistence	26,395	7,000	0	33,395	0	33,395	33,395	33,395	0	0
6262	Overseas Conferences & Official Visits	207,000	0	0	207,000	0	207,000	168,314	168,314	38,686	0
6264	Vehicle Spares & Maintenances	2,020	500	0	2,520	0	2,520	2,520	2,519	1	1
6282	Equipment Maintenance	34,000	0	0	34,000	0	34,000	34,000	34,000	0	0
6284	Other	14,300	0	0	14,300	0	14,300	14,300	14,299	1	1
6291	National & Other Events	620	0	0	620	0	620	0	0	620	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	97,500	0	186,178	283,678	0	283,678	283,653	269,850	13,828	13,803
6302	Training (including Scholarships)	5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6331	Refunds of Revenues	19,500	-16,219	0	3,281	0	3,281	3,280	3,280	1	0
6341	Non-Pensionable Employees	136,243	0	0	136,243	0	136,243	136,243	136,243	0	0
6342	Pension Increases	1,166,485	16,219	0	1,182,704	0	1,182,704	1,182,704	1,182,690	14	14
6343	Old Age Pensions & Social Assistance	0	0	0	0	0	0	0	0	0	0

MR. H. AUTAR
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 041 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		658,711	0	0	658,711	0	658,711	656,908	632,847	25,864	24,061
6111	Administrative	43,530	0	0	43,530	0	43,530	43,530	43,530	0	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	13,520	-3	0	13,517	0	13,517	13,517	13,358	159	159
6115	Semi-Skilled Operatives & Unskilled	4,278	0	0	4,278	0	4,278	4,278	4,278	0	0
6116	Contracted Employees	20,266	19	0	20,285	0	20,285	20,282	20,266	19	16
6117	Temporary Employees	1,810	0	0	1,810	0	1,810	1,810	1,810	0	0
6131	Other Direct Labour Costs	4,133	0	0	4,133	0	4,133	4,133	2,900	1,233	1,233
6133	Benefits & Allowances	5,441	-16	0	5,425	0	5,425	5,425	5,373	52	52
6134	National Insurance	3,904	0	0	3,904	0	3,904	3,904	3,904	0	0
6223	Office Materials & Supplies	10,879	700	0	11,579	0	11,579	11,579	11,493	86	86
6224	Print & Non-Print Material	6,750	0	0	6,750	0	6,750	6,750	3,365	3,385	3,385
6231	Fuel and Lubricants	2,800	0	0	2,800	0	2,800	2,800	2,371	429	429
6241	Rental of Buildings	3,170	0	0	3,170	0	3,170	3,170	930	2,240	2,240
6242	Maintenance of Buildings	7,600	1,250	0	8,850	0	8,850	8,850	8,817	33	33
6243	Janitorial & Cleaning Supplies	824	250	0	1,074	0	1,074	1,074	1,073	1	1
6261	Local Travel & Subsistence	29,156	-10,000	0	19,156	0	19,156	17,155	15,504	3,652	1,651
6263	Postage Telex & Cablegram	6,625	0	0	6,625	0	6,625	6,625	4,768	1,857	1,857
6264	Vehicle Spares & Maintenances	2,600	0	0	2,600	0	2,600	2,600	2,457	143	143
6265	Other Transport Travel & Post	21,544	-11,745	0	9,799	0	9,799	10,000	1,992	7,807	8,008
6271	Telephone Charges	10,946	2,900	0	13,846	0	13,846	13,846	13,772	74	74
6272	Electricity Charges	17,280	0	0	17,280	0	17,280	17,280	16,953	327	327
6273	Water Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6281	Security Services	8,259	0	0	8,259	0	8,259	8,259	7,234	1,025	1,025
6282	Equipment Maintenance	4,110	1,100	0	5,210	0	5,210	5,210	5,164	46	46
6283	Cleaning & Extermination Services	1,300	600	0	1,900	0	1,900	1,900	1,881	19	19
6284	Other	6,270	8,200	0	14,470	0	14,470	14,470	12,657	1,813	1,813
6291	National & Other Events	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6293	Refreshment and Meals	3,763	0	0	3,763	0	3,763	3,763	3,750	13	13
6294	Other	31,145	0	0	31,145	0	31,145	31,145	30,240	905	905
6322	Subsidies & Contribution to International Orgs	381,297	6,745	0	388,042	0	388,042	388,042	388,041	1	1
6331	Refunds of Revenues	1,211	0	0	1,211	0	1,211	1,211	666	545	545

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 042 - FOREIGN RELATIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE	1,418,692	0	0	1,418,692	0	1,418,692	1,416,593	1,412,297	6,395	4,296
6111 Administrative	16,320	3,678	0	19,998	0	19,998	19,998	19,996	2	2
6113 Other Technical & Craft Skill	93,306	-4,806	0	88,500	0	88,500	86,443	86,442	2,058	1
6114 Clerical & Office Support	109,862	17,174	0	127,036	0	127,036	127,036	127,029	7	7
6115 Semi-Skilled Operatives & Unskilled	51,756	850	0	52,606	0	52,606	52,606	52,564	42	42
6116 Contracted Employees	260,511	13,882	0	274,393	0	274,393	274,393	274,392	1	1
6117 Temporary Employees	15,139	-5,199	0	9,940	0	9,940	9,940	8,366	1,574	1,574
6131 Other Direct Labour Costs	25,549	135	0	25,684	0	25,684	25,684	25,683	1	1
6133 Benefits & Allowances	204,295	-25,862	0	178,433	0	178,433	178,391	178,391	42	0
6134 National Insurance	1,576	148	0	1,724	0	1,724	1,724	1,710	14	14
6223 Office Materials & Supplies	7,465	791	0	8,256	0	8,256	8,256	8,256	0	0
6224 Print & Non-Print Material	4,000	509	0	4,509	0	4,509	4,509	4,509	0	0
6231 Fuel and Lubricants	19,800	3,042	0	22,842	0	22,842	22,842	22,842	0	0
6241 Rental of Buildings	380,732	0	0	380,732	0	380,732	380,732	378,411	2,321	2,321
6242 Maintenance of Buildings	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
6243 Janitorial & Cleaning Supplies	5,300	2,867	0	8,167	0	8,167	8,167	8,167	0	0
6261 Local Travel & Subsistence	17,220	-4,300	0	12,920	0	12,920	12,920	12,920	0	0
6263 Postage Telex & Cablegram	7,500	719	0	8,219	0	8,219	8,219	8,219	0	0
6264 Vehicle Spares & Maintenance	15,000	792	0	15,792	0	15,792	15,792	15,792	0	0
6271 Telephone Charges	43,500	2,113	0	45,613	0	45,613	45,613	45,613	0	0
6272 Electricity Charges	19,500	964	0	20,464	0	20,464	20,464	20,464	0	0
6273 Water Charges	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6281 Security Services	11,728	-4,957	0	6,771	0	6,771	6,771	6,771	0	0
6282 Equipment Maintenance	13,000	-843	0	12,157	0	12,157	12,157	12,157	0	0
6283 Cleaning & Extermination Services	3,990	887	0	4,877	0	4,877	4,877	4,877	0	0
6284 Other	5,467	2,007	0	7,474	0	7,474	7,474	7,474	0	0
6291 National & Other Events	1,410	300	0	1,710	0	1,710	1,710	1,710	0	0
6293 Refreshment and Meals	1,140	1,000	0	2,140	0	2,140	2,140	2,140	0	0
6294 Other	41,861	-3,607	0	38,254	0	38,254	38,254	38,214	40	40
6302 Training (including Scholarships)	2,334	-2,284	0	50	0	50	50	50	0	0
6311 Rates and Taxes	4,119	0	0	4,119	0	4,119	4,119	3,961	158	158
6331 Refunds of Revenues	312	0	0	312	0	312	312	177	135	135

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
PROGRAMME 043 - FOREIGN TRADE & INTERNATIONAL COOPERATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		85,734	0	0	85,734	0	85,734	85,734	81,259	4,475	4,475
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	8,751	0	0	8,751	0	8,751	8,751	8,751	0	0
6113	Other Technical & Craft Skill	375	0	0	375	0	375	375	375	0	0
6114	Clerical & Office Support	3,365	0	0	3,365	0	3,365	3,365	3,358	7	7
6115	Semi-Skilled Operatives & Unskilled	1,010	0	0	1,010	0	1,010	1,010	906	104	104
6116	Contracted Employees	11,386	0	0	11,386	0	11,386	11,386	11,386	0	0
6131	Other Direct Labour Costs	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	1,215	0	0	1,215	0	1,215	1,215	625	590	590
6134	National Insurance	1,021	0	0	1,021	0	1,021	1,021	980	41	41
6223	Office Materials & Supplies	3,672	300	0	3,972	0	3,972	3,972	3,972	0	0
6224	Print & Non-Print Material	2,100	200	0	2,300	0	2,300	2,300	2,300	0	0
6231	Fuel and Lubricants	1,400	850	0	2,250	0	2,250	2,250	2,250	0	0
6241	Rental of Buildings	1,072	0	0	1,072	0	1,072	1,072	879	193	193
6242	Maintenance of Buildings	780	800	0	1,580	0	1,580	1,580	1,580	0	0
6243	Janitorial & Cleaning Supplies	810	0	0	810	0	810	810	810	0	0
6261	Local Travel & Subsistence	1,740	250	0	1,990	0	1,990	1,990	1,990	0	0
6263	Postage Telex & Cablegram	157	0	0	157	0	157	157	157	0	0
6264	Vehicle Spares & Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6271	Telephone Charges	4,901	0	0	4,901	0	4,901	4,901	4,901	0	0
6272	Electricity Charges	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6273	Water Charges	360	0	0	360	0	360	360	32	328	328
6281	Security Services	180	0	0	180	0	180	180	84	96	96
6282	Equipment Maintenance	860	750	0	1,610	0	1,610	1,610	1,609	1	1
6283	Cleaning & Extermination Services	110	225	0	335	0	335	335	335	0	0
6293	Refreshment and Meals	1,480	1,000	0	2,480	0	2,480	2,480	2,480	0	0
6294	Other	930	1,730	0	2,660	0	2,660	2,660	2,660	0	0
6322	Subsidies & Contribution to International Orgs	32,959	-6,105	0	26,854	0	26,854	26,854	23,739	3,115	3,115

MR. J. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
PROGRAMME 071 - NATIONAL ASSEMBLY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		427,343	0	5,200	432,543	0	432,543	427,756	421,765	10,778	5,991
6111	Administrative	3,965	0	0	3,965	0	3,965	3,965	3,965	0	0
6112	Senior Technical	3,195	0	0	3,195	0	3,195	3,195	3,195	0	0
6113	Other Technical & Craft Skill	439	0	0	439	0	439	439	439	0	0
6114	Clerical & Office Support	9,748	-400	0	9,348	0	9,348	9,348	9,309	39	39
6115	Semi-Skilled Operatives & Unskilled	4,390	0	0	4,390	0	4,390	4,390	4,351	39	39
6116	Contracted Employees	12,665	-212	0	12,453	0	12,453	12,453	12,423	30	30
6131	Other Direct Labour Costs	7,899	212	0	8,111	0	8,111	8,111	8,105	6	6
6133	Benefits & Allowances	1,965	0	0	1,965	0	1,965	1,965	1,954	11	11
6134	National Insurance	1,772	400	0	2,172	0	2,172	2,172	2,166	6	6
6221	Drugs & Medical Supplies	48	0	0	48	0	48	48	47	1	1
6222	Field Material & Supplies	30	52	0	82	0	82	82	80	2	2
6223	Office Materials & Supplies	7,200	1,300	0	8,500	0	8,500	8,500	8,329	171	171
6224	Print & Non-Print Material	1,250	-42	0	1,208	0	1,208	1,208	1,167	41	41
6231	Fuel and Lubricants	2,500	700	0	3,200	0	3,200	3,200	3,170	30	30
6242	Maintenance of Buildings	14,200	-1,500	0	12,700	0	12,700	12,700	12,055	645	645
6243	Janitorial & Cleaning Supplies	1,600	0	0	1,600	0	1,600	1,600	1,599	1	1
6255	Maintenance of Other Infrastructure	4,500	-1,650	0	2,850	0	2,850	3,200	2,762	88	438
6261	Local Travel & Subsistence	1,571	0	0	1,571	0	1,571	1,571	1,571	0	0
6263	Postage Telex & Cablegram	100	0	0	100	0	100	100	26	74	74
6264	Vehicle Spares & Maintenance	2,800	0	0	2,800	0	2,800	2,800	2,799	1	1
6265	Other Transport Travel & Post	0	0	0	0	0	0	0	0	0	0
6271	Telephone Charges	2,400	795	0	3,195	0	3,195	3,195	2,482	713	713
6272	Electricity Charges	12,000	-6,195	0	5,805	0	5,805	5,805	4,795	1,010	1,010
6273	Water Charges	1,000	-260	0	740	0	740	940	419	321	521
6282	Equipment Maintenance	2,250	-10	0	2,240	0	2,240	1,903	1,902	338	1
6283	Cleaning & Extermination Services	2,500	850	0	3,350	0	3,350	3,350	3,290	60	60
6284	Other	50,000	0	0	50,000	0	50,000	50,000	49,990	10	10
6292	Dietary	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	16,675	5,900	5,200	27,775	0	27,775	27,775	27,606	169	169
6302	Training (including Scholarships)	100	60	0	160	0	160	160	122	38	38
6321	Subsidies & Contribution to Local Orgs	245,444	0	0	245,444	0	245,444	240,444	239,479	5,965	965
6322	Subsidies & Contribution to International Orgs	13,137	0	0	13,137	0	13,137	13,137	12,168	969	969

MR. S. ISAACS
HEAD OF BUDGET AGENCY

AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
PROGRAMME 091 - PUBLIC & POLICE SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		33,955	0	0	33,955	0	33,955	33,839	33,722	233	117
6111	Administrative	7,206	-1,066	0	6,140	0	6,140	6,140	6,140	0	0
6113	Other Technical & Craft Skill	435	83	0	518	0	518	474	474	44	0
6114	Clerical & Office Support	5,977	-138	0	5,839	0	5,839	5,839	5,752	87	87
6115	Semi-Skilled Operatives & Unskilled	760	-106	0	654	0	654	654	654	0	0
6116	Contracted Employees	8,304	1,323	0	9,627	0	9,627	9,627	9,627	0	0
6131	Other Direct Labour Costs	494	64	0	558	0	558	505	505	53	0
6133	Benefits & Allowances	1,509	-52	0	1,457	0	1,457	1,456	1,456	1	0
6134	National Insurance	1,150	-108	0	1,042	0	1,042	1,042	1,042	0	0
6223	Office Materials & Supplies	490	200	0	690	0	690	689	689	1	0
6224	Print & Non-Print Material	482	0	0	482	0	482	482	482	0	0
6231	Fuel and Lubricants	450	-53	0	397	0	397	380	380	17	0
6242	Maintenance of Buildings	60	0	0	60	0	60	60	60	0	0
6243	Janitorial & Cleaning Supplies	325	0	0	325	0	325	325	325	0	0
6261	Local Travel & Subsistence	680	53	0	733	0	733	733	732	1	1
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintenance	229	0	0	229	0	229	229	228	1	1
6271	Telephone Charges	1,015	29	0	1,044	0	1,044	1,044	1,018	26	26
6272	Electricity Charges	1,750	-729	0	1,021	0	1,021	1,021	1,021	0	0
6282	Equipment Maintenance	400	0	0	400	0	400	400	399	1	1
6283	Cleaning & Extermination Services	366	0	0	366	0	366	366	365	1	1
6284	Other	500	500	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	1,210	0	0	1,210	0	1,210	1,210	1,210	0	0
6294	Other	138	0	0	138	0	138	138	138	0	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
PROGRAMME 101 - TEACHING SERVICE COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		42,226	-1	0	42,225	0	42,225	41,827	41,535	690	292
6111	Administrative	4,700	384	0	5,084	0	5,084	4,943	4,943	141	0
6113	Other Technical & Craft Skill	952	-113	0	839	0	839	804	804	35	0
6114	Clerical & Office Support	7,091	42	0	7,133	0	7,133	7,133	7,133	0	0
6115	Semi-Skilled Operatives & Unskilled	1,360	0	0	1,360	0	1,360	1,360	1,360	0	0
6116	Contracted Employees	5,020	-384	0	4,636	0	4,636	4,636	4,623	13	13
6131	Other Direct Labour Costs	465	70	0	535	0	535	519	519	16	0
6133	Benefits & Allowances	1,395	0	0	1,395	0	1,395	1,309	1,309	86	0
6134	National Insurance	1,103	0	0	1,103	0	1,103	1,052	1,052	51	0
6221	Drugs & Medical Supplies	90	0	0	90	0	90	90	90	0	0
6222	Field Material & Supplies	298	-125	0	173	0	173	173	173	0	0
6223	Office Materials & Supplies	2,450	100	0	2,550	0	2,550	2,550	2,550	0	0
6224	Print & Non-Print Material	390	0	0	390	0	390	390	390	0	0
6231	Fuel and Lubricants	1,010	0	0	1,010	0	1,010	1,010	809	201	201
6242	Maintenance of Buildings	3,300	0	0	3,300	0	3,300	3,300	3,298	2	2
6243	Janitorial & Cleaning Supplies	291	0	0	291	0	291	291	291	0	0
6255	Maintenance of Other Infrastructure	850	0	0	850	0	850	850	850	0	0
6261	Local Travel & Subsistence	2,777	-943	0	1,834	0	1,834	1,834	1,832	2	2
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Maintenance	327	206	0	533	0	533	533	532	1	1
6271	Telephone Charges	540	37	0	577	0	577	577	577	0	0
6272	Electricity Charges	410	0	0	410	0	410	341	341	69	0
6273	Water Charges	745	0	0	745	0	745	745	745	0	0
6281	Security Services	1,383	0	0	1,383	0	1,383	1,383	1,372	11	11
6282	Equipment Maintenance	740	125	0	865	0	865	865	864	1	1
6283	Cleaning & Extermination Services	90	0	0	90	0	90	90	77	13	13
6284	Other	2,049	0	0	2,049	0	2,049	2,049	2,002	47	47
6291	National & Other Events	50	0	0	50	0	50	50	49	1	1
6293	Refreshment and Meals	2,000	250	0	2,250	0	2,250	2,250	2,250	0	0
6294	Other	230	350	0	580	0	580	580	580	0	0
6302	Training (including Scholarships)	100	0	0	100	0	100	100	100	0	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION
PROGRAMME 111 - ELECTIONS COMMISSION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		841,317	0	0	841,317	0	841,317	785,452	720,578	120,739	64,874
6111	Administrative	5,273	0	0	5,273	0	5,273	5,273	5,273	0	0
6112	Senior Technical	9,255	0	0	9,255	0	9,255	9,255	9,255	0	0
6113	Other Technical & Craft Skill	17,181	9	0	17,190	0	17,190	17,189	17,189	1	0
6114	Clerical & Office Support	146,395	-26,559	0	119,836	0	119,836	105,401	105,360	14,476	41
6115	Semi-Skilled Operatives & Unskilled	14,578	1,950	0	16,528	0	16,528	16,528	16,528	0	0
6116	Contracted Employees	156,901	14,436	0	171,337	0	171,337	171,337	171,335	2	2
6131	Other Direct Labour Costs	6,500	0	0	6,500	0	6,500	5,236	5,236	1,264	0
6133	Benefits & Allowances	4,027	10,164	0	14,191	0	14,191	13,326	13,309	882	17
6134	National Insurance	11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6221	Drugs & Medical Supplies	1,535	-815	0	720	0	720	720	151	569	569
6222	Field Material & Supplies	20,857	-11,493	0	9,364	0	9,364	9,364	3,876	5,488	5,488
6223	Office Materials & Supplies	62,811	-33,406	0	29,405	0	29,405	29,405	17,653	11,752	11,752
6224	Print & Non-Print Material	19,866	71,794	0	91,660	0	91,660	91,660	86,285	5,375	5,375
6231	Fuel and Lubricants	4,981	5,200	0	10,181	0	10,181	10,181	9,054	1,127	1,127
6241	Rental of Buildings	13,101	29,680	0	42,781	0	42,781	42,781	42,512	269	269
6242	Maintenance of Buildings	3,810	10,745	0	14,555	0	14,555	14,555	11,407	3,148	3,148
6243	Janitorial & Cleaning Supplies	1,023	631	0	1,654	0	1,654	1,654	278	1,376	1,376
6255	Maintenance of Other Infrastructure	1,168	0	0	1,168	0	1,168	1,168	364	804	804
6261	Local Travel & Subsistence	33,170	-21,506	0	11,664	0	11,664	9,635	6,580	5,084	3,055
6263	Postage Telex & Cablegram	175	0	0	175	0	175	175	73	102	102
6264	Vehicle Spares & Maintenance	12,832	-2,416	0	10,416	0	10,416	8,300	3,717	6,699	4,583
6265	Other Transport Travel & Post	78,445	-66,410	0	12,035	0	12,035	9,229	4,456	7,579	4,773
6271	Telephone Charges	5,865	3,100	0	8,965	0	8,965	8,965	8,874	91	91
6272	Electricity Charges	40,000	0	0	40,000	0	40,000	36,713	23,346	16,654	13,367
6273	Water Charges	7,688	0	0	7,688	0	7,688	7,688	7,688	0	0
6281	Security Services	46,894	25,116	0	72,010	0	72,010	72,010	68,817	3,193	3,193
6282	Equipment Maintenance	4,600	1,945	0	6,545	0	6,545	6,545	5,113	1,432	1,432
6283	Cleaning & Extermination Services	6,252	-2,158	0	4,094	0	4,094	4,094	1,959	2,135	2,135
6284	Other	32,819	-410	0	32,409	0	32,409	32,409	32,052	357	357
6293	Refreshment and Meals	5,717	0	0	5,717	0	5,717	2,900	2,150	3,567	750
6294	Other	47,900	0	0	47,900	0	47,900	28,000	27,385	20,515	615
6302	Training (including Scholarships)	18,698	-9,597	0	9,101	0	9,101	2,756	2,303	6,798	453

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION
PROGRAMME 112 - NATIONAL REGISTRATION & ELECTION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		517,241	0	0	517,241	0	517,241	234,880	151,373	365,868	83,507
6221	Drugs & Medical Supplies	750	0	0	750	0	750	750	0	750	750
6222	Field Material & Supplies	72,400	0	0	72,400	0	72,400	15,000	4,872	67,528	10,128
6223	Office Materials & Supplies	33,750	0	0	33,750	0	33,750	33,750	972	32,778	32,778
6224	Print & Non-Print Material	85,300	0	0	85,300	0	85,300	22,000	12,780	72,520	9,220
6231	Fuel and Lubricants	4,700	0	0	4,700	0	4,700	0	0	4,700	0
6241	Rental of Buildings	22,820	0	0	22,820	0	22,820	8,000	4,047	18,773	3,953
6243	Janitorial & Cleaning Supplies	9,300	0	0	9,300	0	9,300	4,000	0	9,300	4,000
6261	Local Travel & Subsistence	45,100	-10,000	0	35,100	0	35,100	6,000	66	35,034	5,934
6263	Postage Telex & Cablegram	35	0	0	35	0	35	0	0	35	0
6264	Vehicle Spares & Maintenance	910	0	0	910	0	910	0	0	910	0
6265	Other Transport Travel & Post	22,500	0	0	22,500	0	22,500	0	0	22,500	0
6271	Telephone Charges	850	0	0	850	0	850	80	8	842	72
6272	Electricity Charges	4,836	0	0	4,836	0	4,836	100	0	4,836	100
6273	Water Charges	2,790	0	0	2,790	0	2,790	0	0	2,790	0
6281	Security Services	7,900	0	0	7,900	0	7,900	0	0	7,900	0
6282	Equipment Maintenance	3,100	0	0	3,100	0	3,100	0	0	3,100	0
6284	Other	59,000	0	0	59,000	0	59,000	0	0	59,000	0
6293	Refreshment and Meals	6,000	0	0	6,000	0	6,000	0	0	6,000	0
6294	Other	81,000	10,000	0	91,000	0	91,000	91,000	88,975	2,025	2,025
6302	Training (including Scholarships)	54,200	0	0	54,200	0	54,200	54,200	39,653	14,547	14,547

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

**AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME - 131 MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE	42,760	54	0	42,814	0	42,814	42,814	41,939	875	875
6116 Contracted Employees	20,043	-746	0	19,297	0	19,297	19,297	19,297	0	0
6221 Drugs & Medical Supplies	120	0	0	120	0	120	120	120	0	0
6222 Field Material & Supplies	185	0	0	185	0	185	185	182	3	3
6223 Office Materials & Supplies	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6224 Print & Non-Print Material	360	0	0	360	0	360	360	360	0	0
6231 Fuel and Lubricants	2,000	1,000	0	3,000	0	3,000	3,000	2,998	2	2
6242 Maintenance of Buildings	175	0	0	175	0	175	175	116	59	59
6243 Janitorial & Cleaning Supplies	180	0	0	180	0	180	180	119	61	61
6261 Local Travel & Subsistence	12,000	-1,220	0	10,780	0	10,780	10,780	10,751	29	29
6263 Postage Telex & Cablegram	25	0	0	25	0	25	25	17	8	8
6264 Vehicle Spares & Maintenance	2,150	0	0	2,150	0	2,150	2,150	2,119	31	31
6265 Other Transport Travel & Post	100	0	0	100	0	100	100	2	98	98
6271 Telephone Charges	1,250	400	0	1,650	0	1,650	1,650	1,650	0	0
6281 Security Services	1,632	620	0	2,252	0	2,252	2,252	2,058	194	194
6282 Equipment Maintenance	425	0	0	425	0	425	425	403	22	22
6283 Cleaning & Extermination Services	160	0	0	160	0	160	160	21	139	139
6284 Other	360	0	0	360	0	360	360	223	137	137
6293 Refreshment and Meals	230	0	0	230	0	230	230	218	12	12
6294 Other	165	0	0	165	0	165	165	85	80	80

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 132 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		22,959	1,240	0	24,199	0	24,199	24,179	23,896	303	283
6111	Administrative	2,048	8	0	2,056	0	2,056	2,056	2,056	0	0
6113	Other Technical & Craft Skill	810	-8	0	802	0	802	790	790	12	0
6114	Clerical & Office Support	5,222	0	0	5,222	0	5,222	5,222	5,222	0	0
6115	Semi-Skilled Operatives & Unskilled	967	-142	0	825	0	825	825	825	0	0
6116	Contracted Employees	1,433	1,660	0	3,093	0	3,093	3,093	3,093	0	0
6131	Other Direct Labour Costs	852	122	0	974	0	974	974	974	0	0
6133	Benefits & Allowances	760	0	0	760	0	760	752	752	8	0
6134	National Insurance	714	100	0	814	0	814	814	814	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	20	0	0	20	0	20	20	20	0	0
6223	Office Materials & Supplies	470	0	0	470	0	470	470	469	1	1
6224	Print & Non-Print Material	240	0	0	240	0	240	240	240	0	0
6231	Fuel and Lubricants	600	0	0	600	0	600	600	600	0	0
6242	Maintenance of Buildings	2,200	0	0	2,200	0	2,200	2,200	2,189	11	11
6243	Janitorial & Cleaning Supplies	180	0	0	180	0	180	180	179	1	1
6255	Maintenance of Other Infrastructure	300	0	0	300	0	300	300	298	2	2
6261	Local Travel & Subsistence	190	0	0	190	0	190	190	188	2	2
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	0	1,000	1,000	846	154	154
6271	Telephone Charges	400	0	0	400	0	400	400	400	0	0
6272	Electricity Charges	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6273	Water Charges	650	-500	0	150	0	150	150	150	0	0
6281	Security Services	480	0	0	480	0	480	480	452	28	28
6282	Equipment Maintenance	227	0	0	227	0	227	227	211	16	16
6283	Cleaning & Extermination Services	462	0	0	462	0	462	462	425	37	37
6284	Other	85	0	0	85	0	85	85	56	29	29
6293	Refreshment and Meals	245	0	0	245	0	245	245	244	1	1
6294	Other	44	0	0	44	0	44	44	43	1	1

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
PROGRAMME 133 - REGIONAL DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		128,830	-1,294	0	127,536	0	127,536	119,963	119,421	8,115	542
6111	Administrative	7,939	0	0	7,939	0	7,939	7,939	7,895	44	44
6114	Clerical & Office Support	313	-287	0	26	0	26	26	26	0	0
6116	Contracted Employees	15,338	-2,450	0	12,888	0	12,888	5,401	5,401	7,487	0
6131	Other Direct Labour Costs	747	1,389	0	2,136	0	2,136	2,136	2,136	0	0
6133	Benefits & Allowances	597	354	0	951	0	951	951	951	0	0
6134	National Insurance	706	0	0	706	0	706	620	620	86	0
6211	Expense Specific to Agency	64,994	11,220	0	76,214	0	76,214	76,214	76,214	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	29	1	1
6222	Field Material & Supplies	30	0	0	30	0	30	30	29	1	1
6223	Office Materials & Supplies	290	0	0	290	0	290	290	288	2	2
6224	Print & Non-Print Material	875	0	0	875	0	875	875	875	0	0
6231	Fuel and Lubricants	300	450	0	750	0	750	750	400	350	350
6243	Janitorial & Cleaning Supplies	150	0	0	150	0	150	150	120	30	30
6261	Local Travel & Subsistence	430	0	0	430	0	430	430	423	7	7
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	5	20	20
6264	Vehicle Spares & Maintenance	50	0	0	50	0	50	50	6	44	44
6271	Telephone Charges	120	400	0	520	0	520	520	520	0	0
6281	Security Services	0	700	0	700	0	700	700	692	8	8
6282	Equipment Maintenance	40	0	0	40	0	40	40	38	2	2
6283	Cleaning & Extermination Services	20	0	0	20	0	20	20	0	20	20
6284	Other	58	0	0	58	0	58	58	58	0	0
6291	National & Other Events	0	1,140	0	1,140	0	1,140	1,140	1,140	0	0
6293	Refreshment & Meals	55	0	0	55	0	55	55	54	1	1
6294	Other	2,100	0	0	2,100	0	2,100	2,100	2,098	2	2
6302	Training (including Scholarships)	28,000	-14,010	0	13,990	0	13,990	13,990	13,988	2	2
6312	Subvention to Local Authority	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6322	Subsidies & Contribution to International Orgs	623	-200	0	423	0	423	423	415	8	8

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY
PROGRAMME 141 - PUBLIC SERVICE MANAGEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		210,997	-1	0	210,996	0	210,996	209,650	207,654	3,342	1,996
6111	Administrative	6,220	204	0	6,424	0	6,424	6,424	6,394	30	30
6112	Senior Technical	4,959	-1,384	0	3,575	0	3,575	3,575	3,515	60	60
6113	Other Technical & Craft Skill	435	-254	0	181	0	181	181	181	0	0
6114	Clerical & Office Support	5,089	-715	0	4,374	0	4,374	4,374	4,361	13	13
6115	Semi-Skilled Operatives & Unskilled	1,090	79	0	1,169	0	1,169	1,169	1,163	6	6
6116	Contracted Employees	22,639	1,525	0	24,164	0	24,164	24,164	24,108	56	56
6117	Temporary Employees	229	1,401	0	1,630	0	1,630	1,630	1,630	0	0
6131	Other Direct Labour Costs	2,706	-622	0	2,084	0	2,084	2,084	2,084	0	0
6133	Benefits & Allowances	1,954	-112	0	1,842	0	1,842	1,841	1,841	1	0
6134	National Insurance	1,472	-123	0	1,349	0	1,349	1,349	1,349	0	0
6221	Drugs & Medical Supplies	29	15	0	44	0	44	44	43	1	1
6223	Office Materials & Supplies	1,260	0	0	1,260	0	1,260	1,229	1,229	31	0
6224	Print & Non-Print Material	480	0	0	480	0	480	417	410	70	7
6231	Fuel and Lubricants	1,511	0	0	1,511	0	1,511	1,424	1,303	208	121
6242	Maintenance of Buildings	2,410	397	0	2,807	0	2,807	2,807	2,807	0	0
6243	Janitorial & Cleaning Supplies	482	0	0	482	0	482	472	472	10	0
6261	Local Travel & Subsistence	2,500	120	0	2,620	0	2,620	2,620	2,616	4	4
6263	Postage Telex & Cablegram	50	0	0	50	0	50	47	47	3	0
6264	Vehicle Spares & Maintenance	685	0	0	685	0	685	661	642	43	19
6271	Telephone Charges	3,070	0	0	3,070	0	3,070	3,070	2,846	224	224
6272	Electricity Charges	6,000	0	0	6,000	0	6,000	6,000	5,385	615	615
6273	Water Charges	240	0	0	240	0	240	198	198	42	0
6281	Security Services	9,648	-1,774	0	7,874	0	7,874	7,874	7,874	0	0
6282	Equipment Maintenance	1,060	0	0	1,060	0	1,060	1,060	1,060	0	0
6283	Cleaning & Extermination Services	320	0	0	320	0	320	320	285	35	35
6284	Other	4,700	-517	0	4,183	0	4,183	3,805	3,805	378	0
6291	National & Other Events	450	0	0	450	0	450	302	302	148	0
6293	Refreshment and Meals	830	0	0	830	0	830	589	587	243	2
6294	Other	1,450	0	0	1,450	0	1,450	1,284	1,279	171	5
6302	Training (including Scholarships)	123,964	1,759	0	125,723	0	125,723	125,571	124,936	787	635
6322	Subsidies & Contribution to International Orgs	3,065	0	0	3,065	0	3,065	3,065	2,902	163	163

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
PROGRAMME 161 - AMERINDIAN DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		184,624	0	0	184,624	4,500	189,124	189,121	188,555	569	566
6111	Administrative	2,133	-105	0	2,028	0	2,028	2,028	2,028	0	0
6113	Other Technical & Craft Skill	912	177	0	1,089	0	1,089	1,089	1,089	0	0
6114	Clerical & Office Support	1,488	-435	0	1,053	0	1,053	1,053	943	110	110
6115	Semi-Skilled Operatives & Unskilled	4,314	-105	0	4,209	0	4,209	4,209	4,209	0	0
6116	Contracted Employees	41,321	0	0	41,321	0	41,321	41,321	41,273	48	48
6131	Other Direct Labour Costs	528	264	0	792	0	792	792	792	0	0
6133	Benefits & Allowances	399	281	0	680	0	680	680	650	30	30
6134	National Insurance	807	-77	0	730	0	730	730	715	15	15
6221	Drugs & Medical Supplies	150	-121	0	29	0	29	29	28	1	1
6222	Field Material & Supplies	120	-80	0	40	0	40	40	37	3	3
6223	Office Materials & Supplies	1,600	50	0	1,650	0	1,650	1,650	1,641	9	9
6224	Print & Non-Print Material	600	82	0	682	0	682	682	682	0	0
6231	Fuel and Lubricants	3,100	1,800	0	4,900	1,500	6,400	6,400	6,383	17	17
6242	Maintenance of Buildings	5,250	-251	0	4,999	0	4,999	4,999	4,995	4	4
6243	Janitorial & Cleaning Supplies	820	-69	0	751	0	751	751	750	1	1
6255	Maintenance of Other Infrastructure	950	-6	0	944	0	944	943	943	1	0
6261	Local Travel & Subsistence	3,000	1,818	0	4,818	0	4,818	4,818	4,763	55	55
6263	Postage Telex & Cablegram	100	-58	0	42	0	42	42	41	1	1
6264	Vehicle Spares & Maintenance	3,200	0	0	3,200	1,500	4,700	4,700	4,678	22	22
6265	Other Transport Travel & Post	6,100	2,392	0	8,492	1,000	9,492	9,492	9,477	15	15
6271	Telephone Charges	2,400	-565	0	1,835	0	1,835	1,835	1,834	1	1
6272	Electricity Charges	7,200	-1,441	0	5,759	0	5,759	5,759	5,758	1	1
6273	Water Charges	1,200	-859	0	341	0	341	341	341	0	0
6281	Security Services	7,320	-1,718	0	5,602	0	5,602	5,602	5,479	123	123
6282	Equipment Maintenance	900	-100	0	800	0	800	800	796	4	4
6283	Cleaning & Extermination Services	860	315	0	1,175	0	1,175	1,175	1,174	1	1
6284	Other	3,350	100	0	3,450	0	3,450	3,450	3,446	4	4
6291	National & Other Events	16,000	1,250	0	17,250	0	17,250	17,250	17,249	1	1
6292	Dietary	7,000	-1,030	0	5,970	0	5,970	5,970	5,968	2	2
6293	Refreshment and Meals	1,300	-6	0	1,294	0	1,294	1,294	1,293	1	1
6294	Other	850	397	0	1,247	500	1,747	1,745	1,742	5	3
6302	Training (including Scholarships)	58,712	-1,260	0	57,452	0	57,452	57,452	57,358	94	94
6321	Subsidies & Contribution to Local Orgs	640	-640	0	0	0	0	0	0	0	0

MR. E. MC.GARREL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 211 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		542,344	0	0	542,344	292,000	834,344	834,344	832,743	1,601	1,601
6111	Administrative	5,976	24	0	6,000	0	6,000	6,000	6,000	0	0
6112	Senior Technical	1,824	890	0	2,714	0	2,714	2,714	2,714	0	0
6113	Other Technical & Craft Skill	7,356	39	0	7,395	0	7,395	7,395	7,395	0	0
6114	Clerical & Office Support	10,032	6	0	10,038	0	10,038	10,038	10,038	0	0
6115	Semi-Skilled Operatives & Unskilled	2,196	5	0	2,201	0	2,201	2,201	2,201	0	0
6116	Contracted Employees	22,989	52	0	23,041	0	23,041	23,041	23,028	13	13
6117	Temporary Employees	7,165	-890	0	6,275	0	6,275	6,275	5,848	427	427
6131	Other Direct Labour Costs	2,647	-138	0	2,509	0	2,509	2,509	2,199	310	310
6133	Benefits & Allowances	2,982	12	0	2,994	0	2,994	2,994	2,994	0	0
6134	National Insurance	2,394	0	0	2,394	0	2,394	2,394	2,394	0	0
6221	Drugs & Medical Supplies	70	0	0	70	0	70	70	64	6	6
6222	Field Material & Supplies	90	0	0	90	0	90	90	83	7	7
6223	Office Materials & Supplies	3,400	0	0	3,400	0	3,400	3,400	3,399	1	1
6224	Print & Non-Print Material	1,620	0	0	1,620	0	1,620	1,620	1,609	11	11
6231	Fuel and Lubricants	4,060	-1,700	0	2,360	0	2,360	2,360	2,360	0	0
6242	Maintenance of Buildings	3,800	0	0	3,800	0	3,800	3,800	3,782	18	18
6243	Janitorial & Cleaning Supplies	780	0	0	780	0	780	780	776	4	4
6255	Maintenance of Other Infrastructure	2,100	-100	0	2,000	0	2,000	2,000	1,987	13	13
6261	Local Travel & Subsistence	5,997	0	0	5,997	0	5,997	5,997	5,940	57	57
6263	Postage Telex & Cablegram	35	20	0	55	0	55	55	36	19	19
6264	Vehicle Spares & Maintenance	2,255	380	0	2,635	0	2,635	2,635	2,635	0	0
6265	Other Transport Travel & Post	1,700	-1,000	0	700	0	700	700	430	270	270
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,490	10	10
6272	Electricity Charges	12,400	0	0	12,400	0	12,400	12,400	12,400	0	0
6273	Water Charges	850	0	0	850	0	850	850	850	0	0
6281	Security Services	6,860	0	0	6,860	0	6,860	6,860	6,857	3	3
6282	Equipment Maintenance	1,385	0	0	1,385	0	1,385	1,385	1,384	1	1
6283	Cleaning & Extermination Services	2,680	0	0	2,680	0	2,680	2,680	2,680	0	0
6284	Other	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6291	National & Other Events	220	2,400	0	2,620	0	2,620	2,620	2,620	0	0
6293	Refreshment and Meals	1,174	0	0	1,174	0	1,174	1,174	1,168	6	6
6294	Other	3,739	0	0	3,739	0	3,739	3,739	3,739	0	0
6302	Training (including Scholarships)	140	0	0	140	0	140	140	102	38	38
6321	Subsidies & Contribution to Local Orgs	417,128	0	0	417,128	292,000	709,128	709,128	708,741	387	387

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 212 - CROPS & LIVESTOCK SUPPORT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		746,987	0	0	746,987	0	746,987	746,987	739,213	7,774	7,774
6112	Senior Technical	31,920	0	0	31,920	0	31,920	31,920	31,903	17	17
6113	Other Technical & Craft Skill	21,696	0	0	21,696	0	21,696	21,696	21,696	0	0
6114	Clerical & Office Support	3,996	-74	0	3,922	0	3,922	3,922	3,922	0	0
6115	Semi-Skilled Operatives & Unskilled	10,577	-72	0	10,505	0	10,505	10,505	10,480	25	25
6116	Contracted Employees	16,244	1,568	0	17,812	0	17,812	17,812	17,812	0	0
6131	Other Direct Labour Costs	7,689	-1,500	0	6,189	0	6,189	6,189	6,189	0	0
6133	Benefits & Allowances	13,938	78	0	14,016	0	14,016	14,016	14,016	0	0
6134	National Insurance	5,220	0	0	5,220	0	5,220	5,220	5,220	0	0
6221	Drugs & Medical Supplies	10,057	-2,000	0	8,057	0	8,057	8,057	7,559	498	498
6222	Field Material & Supplies	12,638	-3,442	0	9,196	0	9,196	9,196	8,911	285	285
6223	Office Materials & Supplies	4,000	1,932	0	5,932	0	5,932	5,932	5,811	121	121
6224	Print & Non-Print Material	3,417	0	0	3,417	0	3,417	3,417	3,251	166	166
6231	Fuel and Lubricants	14,750	-2,500	0	12,250	0	12,250	12,250	12,149	101	101
6241	Rental of Buildings	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6242	Maintenance of Buildings	5,000	1,000	0	6,000	0	6,000	6,000	5,994	6	6
6243	Janitorial & Cleaning Supplies	600	300	0	900	0	900	900	884	16	16
6252	Maintenance of Bridges	300	0	0	300	0	300	300	200	100	100
6255	Maintenance of Other Infrastructure	600	0	0	600	0	600	600	563	37	37
6261	Local Travel & Subsistence	30,300	0	0	30,300	0	30,300	30,300	29,679	621	621
6263	Postage Telex & Cablegram	120	-88	0	32	0	32	32	29	3	3
6264	Vehicle Spares & Maintenance	7,220	88	0	7,308	0	7,308	7,308	7,039	269	269
6265	Other Transport Travel & Post	2,820	-580	0	2,240	0	2,240	2,240	2,178	62	62
6271	Telephone Charges	3,372	0	0	3,372	0	3,372	3,372	3,337	35	35
6272	Electricity Charges	2,856	0	0	2,856	0	2,856	2,856	2,856	0	0
6273	Water Charges	300	0	0	300	0	300	300	300	0	0
6281	Security Services	3,673	0	0	3,673	0	3,673	3,673	3,673	0	0
6282	Equipment Maintenance	1,160	0	0	1,160	0	1,160	1,160	1,034	126	126
6283	Cleaning & Extermination Services	760	0	0	760	0	760	760	747	13	13
6284	Other	5,469	1,500	0	6,969	0	6,969	6,969	6,879	90	90
6291	National & Other Events	5,800	0	0	5,800	0	5,800	5,800	5,722	78	78
6293	Refreshment and Meals	800	500	0	1,300	0	1,300	1,300	1,237	63	63
6294	Other	12,000	3,290	0	15,290	0	15,290	15,290	15,289	1	1
6302	Training (including Scholarships)	4,860	0	0	4,860	0	4,860	4,860	4,650	210	210
6321	Subsidies & Contribution to Local Orgs	488,422	0	0	488,422	0	488,422	488,422	488,421	1	1
6322	Subsidies & Contribution to International Orgs	11,413	0	0	11,413	0	11,413	11,413	6,583	4,830	4,830

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME 213 - FISHERIES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		71,798	0	0	71,798	0	71,798	71,145	64,648	7,150	6,497
6112 Senior Technical		5,712	0	0	5,712	0	5,712	5,712	5,668	44	44
6113 Other Technical & Craft Skill		1,164	0	0	1,164	0	1,164	1,164	1,164	0	0
6114 Clerical & Office Support		1,116	0	0	1,116	0	1,116	1,116	1,116	0	0
6115 Semi-Skilled Operatives & Unskilled		3,780	0	0	3,780	0	3,780	3,780	3,780	0	0
6116 Contracted Employees		10,975	0	0	10,975	0	10,975	10,975	9,073	1,902	1,902
6117 Temporary Employees		412	0	0	412	0	412	0	0	412	0
6131 Other Direct Labour Costs		811	0	0	811	0	811	570	548	263	22
6133 Benefits & Allowances		994	0	0	994	0	994	994	987	7	7
6134 National Insurance		932	0	0	932	0	932	932	919	13	13
6221 Drugs & Medical Supplies		25	0	0	25	0	25	25	23	2	2
6222 Field Material & Supplies		1,600	-240	0	1,360	0	1,360	1,360	1,282	78	78
6223 Office Materials & Supplies		535	0	0	535	0	535	535	534	1	1
6224 Print & Non-Print Material		300	0	0	300	0	300	300	299	1	1
6231 Fuel and Lubricants		2,520	-640	0	1,880	0	1,880	1,880	1,880	0	0
6242 Maintenance of Buildings		1,200	240	0	1,440	0	1,440	1,440	1,433	7	7
6243 Janitorial & Cleaning Supplies		125	0	0	125	0	125	125	112	13	13
6251 Maintenance of Roads		-	0	0	0	0	0	0	0	0	0
6261 Local Travel & Subsistence		2,520	-100	0	2,420	0	2,420	2,420	2,346	74	74
6263 Postage Telex & Cablegram		37	0	0	37	0	37	37	1	36	36
6264 Vehicle Spares & Maintenance		1,300	200	0	1,500	0	1,500	1,500	1,487	13	13
6265 Other Transport Travel & Post		140	0	0	140	0	140	140	125	15	15
6271 Telephone Charges		510	0	0	510	0	510	510	447	63	63
6272 Electricity Charges		3,500	-1,500	0	2,000	0	2,000	2,000	1,855	145	145
6273 Water Charges		125	0	0	125	0	125	125	125	0	0
6281 Security Services		3,837	-1,500	0	2,337	0	2,337	2,337	2,304	33	33
6282 Equipment Maintenance		800	0	0	800	0	800	800	789	11	11
6283 Cleaning & Extermination Services		400	300	0	700	0	700	700	700	0	0
6284 Other		200	0	0	200	0	200	200	195	5	5
6291 National & Other Events		735	140	0	875	0	875	875	862	13	13
6293 Refreshment and Meals		315	0	0	315	0	315	315	309	6	6
6294 Other		630	100	0	730	0	730	730	663	67	67
6302 Training (including Scholarships)		3,884	3,000	0	6,884	0	6,884	6,884	6,622	262	262
6311 Rates and Taxes		0	0	0	0	0	0	0	0	0	0
6322 Subsidies & Contribution to International Orgs		20,664	0	0	20,664	0	20,664	20,664	17,000	3,664	3,664

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
PROGRAMME - 214 HYDROMETEOROLOGICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		120,812	0	0	120,812	0	120,812	120,812	115,205	5,607	5,607
6112 Senior Technical		3,408	993	0	4,401	0	4,401	4,401	4,401	0	0
6113 Other Technical & Craft Skill		9,780	1,580	0	11,360	0	11,360	11,360	11,306	54	54
6114 Clerical & Office Support		2,844	0	0	2,844	0	2,844	2,844	2,818	26	26
6115 Semi-Skilled Operatives & Unskilled		1,188	47	0	1,235	0	1,235	1,235	1,235	0	0
6116 Contracted Employees		4,851	-2,992	0	1,859	0	1,859	1,859	1,688	171	171
6117 Temporary Employees		4,268	0	0	4,268	0	4,268	4,268	3,718	550	550
6131 Other Direct Labour Costs		4,964	0	0	4,964	0	4,964	4,964	4,332	632	632
6133 Benefits & Allowances		1,731	161	0	1,892	0	1,892	1,892	1,847	45	45
6134 National Insurance		1,517	211	0	1,728	0	1,728	1,728	1,728	0	0
6221 Drugs & Medical Supplies		175	0	0	175	0	175	175	169	6	6
6222 Field Material & Supplies		8,420	0	0	8,420	0	8,420	8,420	7,698	722	722
6223 Office Materials & Supplies		1,995	900	0	2,895	0	2,895	2,895	2,827	68	68
6224 Print & Non-Print Material		1,320	150	0	1,470	0	1,470	1,470	1,444	26	26
6231 Fuel and Lubricants		4,150	-650	0	3,500	0	3,500	3,500	3,500	0	0
6242 Maintenance of Buildings		1,600	-80	0	1,520	0	1,520	1,520	1,517	3	3
6243 Janitorial & Cleaning Supplies		200	80	0	280	0	280	280	279	1	1
6255 Maintenance of Other Infrastructure		2,230	0	0	2,230	0	2,230	2,230	1,503	727	727
6261 Local Travel & Subsistence		4,420	-797	0	3,623	0	3,623	3,623	2,819	804	804
6263 Postage Telex & Cablegram		30	0	0	30	0	30	30	18	12	12
6264 Vehicle Spares & Maintenance		1,325	0	0	1,325	0	1,325	1,325	821	504	504
6265 Other Transport Travel & Post		7,500	0	0	7,500	0	7,500	7,500	7,065	435	435
6271 Telephone Charges		1,600	0	0	1,600	0	1,600	1,600	1,357	243	243
6272 Electricity Charges		4,264	0	0	4,264	0	4,264	4,264	4,001	263	263
6273 Water Charges		542	0	0	542	0	542	542	525	17	17
6281 Security Services		1,680	637	0	2,317	0	2,317	2,317	2,316	1	1
6282 Equipment Maintenance		4,350	-1,400	0	2,950	0	2,950	2,950	2,941	9	9
6283 Cleaning & Extermination Services		1,350	0	0	1,350	0	1,350	1,350	1,111	239	239
6284 Other		840	1,160	0	2,000	0	2,000	2,000	1,967	33	33
6291 National & Other Events		434	0	0	434	0	434	434	424	10	10
6293 Refreshment and Meals		220	0	0	220	0	220	220	220	0	0
6294 Other		230	0	0	230	0	230	230	224	6	6
6302 Training (including Scholarships)		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6311 Rates and Taxes		0	0	0	0	0	0	0	0	0	0
6322 Subsidies & Contribution to International Orgs		35,886	0	0	35,886	0	35,886	35,886	35,886	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 231 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		266,505	538	0	267,043	7,753	274,796	273,969	270,433	4,363	3,536
6111	Administrative	2,075	0	0	2,075	0	2,075	2,075	2,075	0	0
6113	Other Technical & Craft Skill	2,428	0	0	2,428	0	2,428	2,419	2,419	9	0
6114	Clerical & Office Support	433	0	0	433	0	433	287	287	146	0
6115	Semi-Skilled Operatives & Unskilled	1,595	0	0	1,595	0	1,595	1,476	1,476	119	0
6116	Contracted Employees	26,710	0	0	26,710	0	26,710	26,710	26,574	136	136
6131	Other Direct Labour Costs	152	0	0	152	0	152	110	110	42	0
6133	Benefits & Allowances	603	0	0	603	0	603	563	563	40	0
6134	National Insurance	443	0	0	443	0	443	407	407	36	0
6221	Drugs & Medical Supplies	50	0	0	50	0	50	50	50	0	0
6222	Field Material & Supplies	160	0	0	160	0	160	160	140	20	20
6223	Office Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,841	59	59
6224	Print & Non-Print Material	590	0	0	590	0	590	474	474	116	0
6231	Fuel and Lubricants	3,600	0	0	3,600	0	3,600	3,600	3,497	103	103
6241	Rental of Buildings	420	0	0	420	0	420	420	420	0	0
6242	Maintenance of Buildings	5,950	0	0	5,950	0	5,950	5,726	5,726	224	0
6243	Janitorial & Cleaning Supplies	1,412	0	0	1,412	0	1,412	1,412	1,411	1	1
6252	Maintenance of Bridges	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,969	31	31
6261	Local Travel & Subsistence	4,290	0	0	4,290	0	4,290	4,290	4,147	143	143
6263	Postage Telex & Cablegram	145	0	0	145	0	145	50	0	145	50
6264	Vehicle Spares & Maintenance	1,385	0	0	1,385	0	1,385	1,385	1,384	1	1
6265	Other Transport Travel & Post	120	0	0	120	0	120	120	77	43	43
6271	Telephone Charges	3,200	0	0	3,200	0	3,200	3,200	3,200	0	0
6272	Electricity Charges	24,000	-1,499	0	22,501	0	22,501	22,501	22,501	0	0
6273	Water Charges	3,965	0	0	3,965	0	3,965	3,965	3,168	797	797
6281	Security Services	11,000	0	0	11,000	7,753	18,753	18,753	16,659	2,094	2,094
6282	Equipment Maintenance	1,399	0	0	1,399	0	1,399	1,399	1,396	3	3
6283	Cleaning & Extermination Services	425	0	0	425	0	425	425	395	30	30
6284	Other	2,505	538	0	3,043	0	3,043	3,043	3,043	0	0
6291	National & Other Events	25,000	1,499	0	26,499	0	26,499	26,499	26,481	18	18
6293	Refreshment and Meals	1,110	0	0	1,110	0	1,110	1,110	1,106	4	4
6294	Other	70	0	0	70	0	70	70	67	3	3
6302	Training (including Scholarships)	50	0	0	50	0	50	50	50	0	0
6321	Subsidies & Contribution to Local Orgs	136,320	0	0	136,320	0	136,320	136,320	136,320	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 232 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE	39,942	-796	0	39,146	0	39,146	37,675	37,562	1,584	113
6111 Administrative	5,065	-1,651	0	3,414	0	3,414	2,842	2,842	572	0
6113 Other Technical & Craft Skill	1,170	792	0	1,962	0	1,962	1,962	1,962	0	0
6114 Clerical & Office Support	3,201	-46	0	3,155	0	3,155	3,155	3,152	3	3
6115 Semi-Skilled Operatives & Unskilled	1,016	46	0	1,062	0	1,062	1,062	1,058	4	4
6116 Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117 Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131 Other Direct Labour Costs	1,714	0	0	1,714	0	1,714	1,081	1,081	633	0
6133 Benefits & Allowances	984	0	0	984	0	984	760	760	224	0
6134 National Insurance	720	0	0	720	0	720	720	720	0	0
6221 Drugs & Medical Supplies	35	0	0	35	0	35	35	35	0	0
6223 Office Materials & Supplies	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6224 Print & Non-Print Material	520	0	0	520	0	520	520	520	0	0
6231 Fuel and Lubricants	220	0	0	220	0	220	220	220	0	0
6242 Maintenance of Buildings	1,125	0	0	1,125	0	1,125	1,105	1,105	20	0
6243 Janitorial & Cleaning Supplies	440	0	0	440	0	440	440	440	0	0
6255 Maintenance of Other Infrastructure	325	0	0	325	0	325	325	322	3	3
6261 Local Travel & Subsistence	850	0	0	850	0	850	833	832	18	1
6263 Postage Telex & Cablegram	70	0	0	70	0	70	70	32	38	38
6271 Telephone Charges	800	0	0	800	0	800	800	800	0	0
6272 Electricity Charges	7,900	0	0	7,900	0	7,900	7,900	7,900	0	0
6273 Water Charges	250	0	0	250	0	250	250	250	0	0
6281 Security Services	8,207	0	0	8,207	0	8,207	8,207	8,207	0	0
6282 Equipment Maintenance	870	0	0	870	0	870	870	846	24	24
6283 Cleaning & Extermination Services	210	0	0	210	0	210	210	195	15	15
6284 Other	1,700	63	0	1,763	0	1,763	1,763	1,754	9	9
6291 National & Other Events	300	0	0	300	0	300	300	293	7	7
6293 Refreshment and Meals	500	0	0	500	0	500	495	495	5	0
6294 Other	300	0	0	300	0	300	300	296	4	4
6302 Training (including Scholarships)	50	0	0	50	0	50	50	45	5	5

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

**AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
PROGRAMME 233 - COMMERCE, TOURISM, INDUSTRY & CONSUMER AFFAIRS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		36,520	259	0	36,779	0	36,779	36,576	35,974	805	602
6111 Administrative		2,778	859	0	3,637	0	3,637	3,637	3,637	0	0
6112 Senior Technical		5,380	-405	0	4,975	0	4,975	4,975	4,975	0	0
6113 Other Technical & Craft Skill		0	0	0	0	0	0	0	0	0	0
6114 Clerical & Office Support		1,451	21	0	1,472	0	1,472	1,472	1,472	0	0
6116 Contracted Employees		4,969	340	0	5,309	0	5,309	5,309	5,309	0	0
6131 Other Direct Labour Costs		2,265	0	0	2,265	0	2,265	2,072	2,072	193	0
6133 Benefits & Allowances		1,556	15	0	1,571	0	1,571	1,571	1,571	0	0
6134 National Insurance		773	29	0	802	0	802	802	802	0	0
6223 Office Materials & Supplies		2,430	0	0	2,430	0	2,430	2,430	2,363	67	67
6224 Print & Non- Print Material		150	0	0	150	0	150	150	150	0	0
6243 Janitorial & Cleaning Supplies		200	0	0	200	0	200	200	195	5	5
6261 Local Travel & Subsistence		1,900	0	0	1,900	0	1,900	1,900	1,826	74	74
6263 Postage Telex & Cablegram		15	0	0	15	0	15	5	0	15	5
6264 Vehicle Spares & Maintenance		0	0	0	0	0	0	0	0	0	0
6265 Other Transport Travel & Post		1,110	-779	0	331	0	331	331	278	53	53
6271 Telephone Charges		1,023	0	0	1,023	0	1,023	1,023	1,022	1	1
6282 Equipment Maintenance		0	0	0	0	0	0	0	0	0	0
6284 Other		4,850	179	0	5,029	0	5,029	5,029	5,029	0	0
6291 National & Other Events		1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6293 Refreshment and Meals		320	0	0	320	0	320	320	320	0	0
6302 Training (including Scholarships)		2,300	0	0	2,300	0	2,300	2,300	2,288	12	12
6321 Subsidies & Contribution to Local Orgs		1,500	0	0	1,500	0	1,500	1,500	1,115	385	385

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
PROGRAMME 311 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		206,059	0	0	206,059	56,078	262,137	253,273	237,531	24,606	15,742
6111	Administrative	4,950	-500	0	4,450	0	4,450	4,450	4,450	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	910	667	0	1,577	0	1,577	1,577	1,577	0	0
6114	Clerical & Office Support	11,510	0	0	11,510	0	11,510	11,510	11,510	0	0
6115	Semi-Skilled Operatives & Unskilled	5,985	0	0	5,985	0	5,985	5,985	5,961	24	24
6116	Contracted Employees	6,505	980	0	7,485	0	7,485	7,485	7,483	2	2
6131	Other Direct Labour Costs	3,808	-667	0	3,141	0	3,141	2,747	2,708	433	39
6133	Benefits & Allowances	2,831	-480	0	2,351	0	2,351	1,946	1,946	405	0
6134	National Insurance	1,959	0	0	1,959	0	1,959	1,920	1,920	39	0
6221	Drugs & Medical Supplies	67	0	0	67	0	67	67	67	0	0
6222	Field Material & Supplies	20	0	0	20	0	20	20	20	0	0
6223	Office Materials & Supplies	2,524	0	0	2,524	0	2,524	2,524	2,524	0	0
6224	Print & Non-Print Material	1,350	0	0	1,350	0	1,350	1,350	1,350	0	0
6231	Fuel and Lubricants	5,534	0	0	5,534	0	5,534	5,534	5,534	0	0
6241	Rental of Buildings	15,000	0	0	15,000	0	15,000	15,000	14,710	290	290
6243	Janitorial & Cleaning Supplies	810	0	0	810	0	810	810	809	1	1
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	2,224	0	0	2,224	0	2,224	1,300	1,037	1,187	263
6263	Postage Telex & Cablegram	50	-30	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Maintenance	4,700	0	0	4,700	0	4,700	4,050	3,885	815	165
6265	Other Transport Travel & Post	630	0	0	630	0	630	630	630	0	0
6271	Telephone Charges	2,000	800	0	2,800	0	2,800	2,800	2,800	0	0
6272	Electricity Charges	47,700	0	0	47,700	0	47,700	47,700	47,700	0	0
6273	Water Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6281	Security Services	28,800	-960	0	27,840	0	27,840	25,800	20,759	7,081	5,041
6282	Equipment Maintenance	585	0	0	585	0	585	585	418	167	167
6283	Cleaning & Extermination Services	380	0	0	380	0	380	380	380	0	0
6284	Other	1,400	160	0	1,560	0	1,560	1,560	1,489	71	71
6293	Refreshment and Meals	900	0	0	900	0	900	900	900	0	0
6294	Other	0	30	0	30	0	30	30	30	0	0
6302	Training (including Scholarships)	0	0	0	0	0	0	0	0	0	0
6321	Subsidies & Contribution to Local Orgs	0	0	0	0	56,078	56,078	56,078	56,078	0	0
6322	Subsidies & Contribution to International Orgs	47,427	0	0	47,427	0	47,427	43,015	33,336	14,091	9,679

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
PROGRAMME 312 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		256,514	0	0	256,514	0	256,514	254,069	250,300	6,214	3,769
6111	Administrative	2,589	168	0	2,757	0	2,757	2,756	2,756	1	0
6112	Senior Technical	2,760	-357	0	2,403	0	2,403	1,223	1,223	1,180	0
6113	Other Technical & Craft Skill	7,234	0	0	7,234	0	7,234	7,187	7,125	109	62
6114	Clerical & Office Support	1,306	189	0	1,495	0	1,495	1,493	1,493	2	0
6115	Semi-Skilled Operatives & Unskilled	1,548	0	0	1,548	0	1,548	1,429	1,429	119	0
6131	Other Direct Labour Costs	3,867	0	0	3,867	0	3,867	3,675	3,675	192	0
6133	Benefits & Allowances	2,548	0	0	2,548	0	2,548	1,799	1,799	749	0
6134	National Insurance	1,294	0	0	1,294	0	1,294	1,139	1,139	155	0
6221	Drugs & Medical Supplies	75	0	0	75	0	75	75	75	0	0
6222	Field Material & Supplies	1,800	0	0	1,800	0	1,800	1,800	1,798	2	2
6223	Office Materials & Supplies	1,467	0	0	1,467	0	1,467	1,467	1,466	1	1
6224	Print & Non-Print Material	500	0	0	500	0	500	500	469	31	31
6231	Fuel and Lubricants	8,750	1,046	0	9,796	0	9,796	9,796	9,796	0	0
6242	Maintenance of Buildings	28,500	0	0	28,500	0	28,500	28,500	28,362	138	138
6243	Janitorial & Cleaning Supplies	414	0	0	414	0	414	414	382	32	32
6251	Maintenance of Roads	93,350	6,000	0	99,350	0	99,350	99,350	98,962	388	388
6252	Maintenance of Bridges	22,000	0	0	22,000	0	22,000	22,000	21,835	165	165
6254	Maintenance of Sea & River Defence	39,147	0	0	39,147	0	39,147	39,147	38,014	1,133	1,133
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	6,659	1,341	1,341
6261	Local Travel & Subsistence	120	0	0	120	0	120	120	120	0	0
6263	Postage Telex & Cablegram	20	0	0	20	0	20	20	20	0	0
6264	Vehicle Spares & Maintenance	22,046	-7,046	0	15,000	0	15,000	15,000	14,727	273	273
6271	Telephone Charges	820	0	0	820	0	820	820	820	0	0
6272	Electricity Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6273	Water Charges	240	0	0	240	0	240	240	240	0	0
6281	Security Services	3,974	0	0	3,974	0	3,974	3,974	3,836	138	138
6282	Equipment Maintenance	320	-260	0	60	0	60	60	54	6	6
6283	Cleaning & Extermination Services	360	0	0	360	0	360	360	359	1	1
6284	Other	150	0	0	150	0	150	150	92	58	58
6293	Refreshment and Meals	115	260	0	375	0	375	375	375	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATIONS
PROGRAMME 313 - COMMUNICATION & TRANSPORT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		38,905	0	0	38,905	0	38,905	37,562	36,966	1,939	596
6112 Senior Technical		1,803	0	0	1,803	0	1,803	628	628	1,175	0
6114 Clerical & Office Support		0	0	0	0	0	0	0	0	0	0
6131 Other Direct Labour Costs		475	44	0	519	0	519	518	518	1	0
6133 Benefits & Allowances		243	-44	0	199	0	199	182	182	17	0
6134 National Insurance		86	0	0	86	0	86	83	83	3	0
6221 Drugs & Medical Supplies		42	0	0	42	0	42	42	35	7	7
6222 Field Material & Supplies		410	0	0	410	0	410	410	409	1	1
6223 Office Materials & Supplies		135	0	0	135	0	135	135	135	0	0
6224 Print & Non-Print Material		100	0	0	100	0	100	100	96	4	4
6231 Fuel and Lubricants		300	0	0	300	0	300	300	300	0	0
6243 Janitorial & Cleaning Supplies		55	0	0	55	0	55	55	55	0	0
6255 Maintenance of Other Infrastructure		27,329	0	0	27,329	0	27,329	27,329	27,236	93	93
6261 Local Travel & Subsistence		150	0	0	150	0	150	150	91	59	59
6263 Postage Telex & Cablegram		15	0	0	15	0	15	10	3	12	7
6264 Vehicle Spares & Maintenance		350	0	0	350	0	350	350	48	302	302
6265 Other Transport Travel & Post		6,500	0	0	6,500	0	6,500	6,500	6,494	6	6
6271 Telephone Charges		210	0	0	210	0	210	210	210	0	0
6282 Equipment Maintenance		100	0	0	100	0	100	70	13	87	57
6283 Cleaning & Extermination Services		140	0	0	140	0	140	140	139	1	1
6284 Other		315	0	0	315	0	315	235	217	98	18
6293 Refreshment and Meals		75	0	0	75	0	75	75	74	1	1
6302 Training (including Scholarships)		72	0	0	72	0	72	40	0	72	40

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 411 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		318,994	0	0	318,994	0	318,994	316,803	314,394	4,600	2,409
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	511	44	0	555	0	555	555	554	1	1
6115	Semi-Skilled Operatives & Unskilled	0	0	0	0	0	0	0	0	0	0
6116	Contracted Employees	24,049	-44	0	24,005	0	24,005	21,868	21,768	2,237	100
6131	Other Direct Labour Costs	9	0	0	9	0	9	6	6	3	0
6133	Benefits & Allowances	43	0	0	43	0	43	42	42	1	0
6134	National Insurance	42	0	0	42	0	42	40	40	2	0
6221	Drugs & Medical Supplies	85	0	0	85	0	85	85	78	7	7
6222	Field Material & Supplies	510	0	0	510	0	510	510	481	29	29
6223	Office Materials & Supplies	1,115	0	0	1,115	0	1,115	1,115	1,082	33	33
6224	Print & Non-Print Material	450	0	0	450	0	450	450	426	24	24
6231	Fuel and Lubricants	880	0	0	880	0	880	880	880	0	0
6242	Maintenance of Buildings	1,000	0	0	1,000	0	1,000	1,000	997	3	3
6243	Janitorial & Cleaning Supplies	240	0	0	240	0	240	240	240	0	0
6255	Maintenance of Other Infrastructure	110	0	0	110	0	110	110	110	0	0
6261	Local Travel & Subsistence	2,300	0	0	2,300	0	2,300	2,300	2,298	2	2
6263	Postage Telex & Cablegram	83	0	0	83	0	83	83	75	8	8
6264	Vehicle Spares & Maintenance	800	0	0	800	0	800	800	796	4	4
6271	Telephone Charges	2,350	0	0	2,350	0	2,350	2,350	2,350	0	0
6272	Electricity Charges	915	0	0	915	0	915	915	915	0	0
6273	Water Charges	335	0	0	335	0	335	335	335	0	0
6281	Security Services	5,180	0	0	5,180	0	5,180	5,180	3,603	1,577	1,577
6282	Equipment Maintenance	920	0	0	920	0	920	920	553	367	367
6283	Cleaning & Extermination Services	140	0	0	140	0	140	140	102	38	38
6284	Other	230	0	0	230	0	230	230	213	17	17
6291	National & Other Events	800	0	0	800	0	800	800	642	158	158
6293	Refreshment and Meals	700	0	0	700	0	700	700	669	31	31
6294	Other	130	0	0	130	0	130	130	130	0	0
6301	Education Subvention & Grants	28,758	0	0	28,758	0	28,758	28,758	28,758	0	0
6321	Subsidies & Contribution to Local Orgs	125,271	0	0	125,271	0	125,271	125,271	125,261	10	10
6322	Subsidies & Contribution to International Orgs	121,038	0	0	121,038	0	121,038	120,990	120,990	48	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 412 - NATIONAL EDUCATION POLICY-IMPLEMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		92,029	0	0	92,029	0	92,029	90,438	89,616	2,413	822
6112 Senior Technical		28,110	-187	0	27,923	0	27,923	27,922	27,921	2	1
6113 Other Technical & Craft Skill		0	0	0	0	0	0	0	0	0	0
6114 Clerical & Office Support		2,005	212	0	2,217	0	2,217	2,217	2,215	2	2
6115 Semi-Skilled Operatives & Unskilled		0	0	0	0	0	0	0	0	0	0
6116 Contracted Employees		7,327	-25	0	7,302	0	7,302	5,921	5,921	1,381	0
6131 Other Direct Labour Costs		1,310	0	0	1,310	0	1,310	1,310	1,310	0	0
6133 Benefits & Allowances		3,805	0	0	3,805	0	3,805	3,724	3,724	81	0
6134 National Insurance		1,540	0	0	1,540	0	1,540	1,424	1,424	116	0
6221 Drugs & Medical Supplies		197	0	0	197	0	197	197	191	6	6
6222 Field Material & Supplies		1,530	0	0	1,530	0	1,530	1,530	1,526	4	4
6223 Office Materials & Supplies		2,950	0	0	2,950	0	2,950	2,950	2,941	9	9
6224 Print & Non-Print Material		2,610	0	0	2,610	0	2,610	2,610	2,497	113	113
6231 Fuel and Lubricants		200	0	0	200	0	200	200	200	0	0
6241 Rental of Buildings		0	0	0	0	0	0	0	0	0	0
6242 Maintenance of Buildings		0	0	0	0	0	0	0	0	0	0
6243 Janitorial & Cleaning Supplies		430	0	0	430	0	430	430	429	1	1
6255 Maintenance of Other Infrastructure		0	0	0	0	0	0	0	0	0	0
6261 Local Travel & Subsistence		3,500	0	0	3,500	0	3,500	3,500	3,181	319	319
6263 Postage Telex & Cablegram		23	0	0	23	0	23	21	2	21	19
6264 Vehicle Spares & Maintenance		175	0	0	175	0	175	175	170	5	5
6271 Telephone Charges		1,870	0	0	1,870	0	1,870	1,870	1,870	0	0
6272 Electricity Charges		1,925	0	0	1,925	0	1,925	1,925	1,925	0	0
6273 Water Charges		200	0	0	200	0	200	200	200	0	0
6282 Equipment Maintenance		1,600	0	0	1,600	0	1,600	1,600	1,469	131	131
6283 Cleaning & Extermination Services		250	0	0	250	0	250	250	203	47	47
6284 Other		355	0	0	355	0	355	355	344	11	11
6291 National & Other Events		10,265	0	0	10,265	0	10,265	10,265	10,182	83	83
6293 Refreshment and Meals		977	0	0	977	0	977	977	973	4	4
6294 Other		75	0	0	75	0	75	65	60	15	5
6301 Education Subvention & Grants		3,385	0	0	3,385	0	3,385	3,385	3,367	18	18
6302 Training (including Scholarships)		15,415	0	0	15,415	0	15,415	15,415	15,371	44	44

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 413 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		801,226	0	0	801,226	0	801,226	803,271	763,071	38,155	40,200
6111	Administrative	9,295	0	0	9,295	0	9,295	9,295	9,295	0	0
6112	Senior Technical	3,310	1,900	0	5,210	0	5,210	5,210	5,210	0	0
6113	Other Technical & Craft Skill	5,718	0	0	5,718	0	5,718	4,958	4,958	760	0
6114	Clerical & Office Support	37,711	-3,800	0	33,911	0	33,911	33,911	33,911	0	0
6115	Semi-Skilled Operative & Unskilled	13,100	-900	0	12,200	0	12,200	12,200	12,200	0	0
6116	Contracted Employees	36,805	0	0	36,805	0	36,805	36,805	36,797	8	8
6117	Temporary Employees	4,650	2,800	0	7,450	0	7,450	6,978	6,978	472	0
6131	Other Direct Labour Costs	5,590	0	0	5,590	0	5,590	5,590	5,590	0	0
6133	Benefits & Allowances	2,938	0	0	2,938	0	2,938	2,938	2,938	0	0
6134	National Insurance	5,350	0	0	5,350	0	5,350	5,251	5,251	99	0
6221	Drugs & Medical Supplies	530	0	0	530	0	530	530	511	19	19
6222	Field Material & Supplies	5,725	0	0	5,725	0	5,725	5,725	5,598	127	127
6223	Office Materials & Supplies	11,422	0	0	11,422	0	11,422	11,422	10,842	580	580
6224	Print & Non-Print Material	294,474	0	0	294,474	0	294,474	290,000	287,948	6,526	2,052
6231	Fuel and Lubricants	8,400	1,000	0	9,400	0	9,400	9,400	9,400	0	0
6241	Rental of Buildings	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6242	Maintenance of Buildings	23,500	0	0	23,500	0	23,500	23,500	18,095	5,405	5,405
6243	Janitorial & Cleaning Supplies	1,530	0	0	1,530	0	1,530	1,530	1,472	58	58
6255	Maintenance of Other Infrastructure	2,100	1,100	0	3,200	0	3,200	3,200	3,199	1	1
6261	Local Travel & Subsistence	13,700	0	0	13,700	0	13,700	13,700	13,263	437	437
6263	Postage Telex & Cablegram	1,910	0	0	1,910	0	1,910	1,910	1,530	380	380
6264	Vehicle Spares & Maintenance	9,500	1,000	0	10,500	0	10,500	10,500	10,427	73	73
6265	Other Transport Travel & Post	17,300	-1,000	0	16,300	0	16,300	16,300	15,207	1,093	1,093
6271	Telephone Charges	5,520	0	0	5,520	0	5,520	5,520	5,520	0	0
6272	Electricity Charges	23,850	0	0	23,850	0	23,850	23,850	23,850	0	0
6273	Water Charges	4,570	0	0	4,570	0	4,570	4,570	4,570	0	0
6281	Security Services	21,705	0	0	21,705	0	21,705	21,705	18,146	3,559	3,559
6282	Equipment Maintenance	12,200	0	0	12,200	0	12,200	12,200	12,087	113	113
6283	Cleaning & Extermination Services	1,999	750	0	2,749	0	2,749	2,749	2,719	30	30
6284	Other	55,229	5,000	0	60,229	0	60,229	60,229	60,204	25	25
6291	National & Other Events	595	0	0	595	0	595	595	567	28	28
6292	Dietary	99,531	-7,850	0	91,681	0	91,681	99,531	73,526	18,155	26,005
6293	Refreshment and Meals	2,030	0	0	2,030	0	2,030	2,030	2,024	6	6
6294	Other	1,539	0	0	1,539	0	1,539	1,539	1,498	41	41
6301	Education Subvention & Grants	51,500	0	0	51,500	0	51,500	51,500	51,499	1	1
6302	Training (including Scholarships)	3,000	0	0	3,000	0	3,000	3,000	2,841	159	159

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 414 - TRAINING & DEVELOPMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		513,176	0	0	513,176	0	513,176	505,680	501,999	11,177	3,681
6111	Administrative	4,909	0	0	4,909	0	4,909	4,466	4,466	443	0
6112	Senior Technical	42,398	0	0	42,398	0	42,398	42,398	42,398	0	0
6113	Other Technical & Craft Skill	6,396	0	0	6,396	0	6,396	5,994	5,994	402	0
6114	Clerical & Office Support	12,699	-1,409	0	11,290	0	11,290	10,831	10,812	478	19
6115	Semi-Skilled Operatives & Unskilled	11,718	0	0	11,718	0	11,718	11,198	11,198	520	0
6116	Contracted Employees	35,105	0	0	35,105	0	35,105	35,105	35,105	0	0
6117	Temporary Employees	30,801	1,409	0	32,210	0	32,210	32,210	32,048	162	162
6131	Other Direct Labour Costs	1,114	0	0	1,114	0	1,114	1,114	1,114	0	0
6133	Benefits & Allowances	7,180	0	0	7,180	0	7,180	1,545	1,545	5,635	0
6134	National Insurance	5,260	0	0	5,260	0	5,260	5,223	5,223	37	0
6221	Drugs & Medical Supplies	490	0	0	490	0	490	490	489	1	1
6222	Field Material & Supplies	8,162	0	0	8,162	0	8,162	8,162	8,117	45	45
6223	Office Materials & Supplies	6,785	0	0	6,785	0	6,785	6,785	6,704	81	81
6224	Print & Non-Print Material	19,461	0	0	19,461	0	19,461	19,461	19,461	0	0
6231	Fuel and Lubricants	2,545	0	0	2,545	0	2,545	2,545	2,545	0	0
6241	Rental of Buildings	4,640	0	0	4,640	0	4,640	4,640	4,640	0	0
6242	Maintenance of Buildings	22,000	4,000	0	26,000	0	26,000	26,000	25,981	19	19
6243	Janitorial & Cleaning Supplies	1,825	0	0	1,825	0	1,825	1,825	1,824	1	1
6255	Maintenance of Other Infrastructure	4,500	700	0	5,200	0	5,200	5,200	5,002	198	198
6261	Local Travel & Subsistence	12,232	-4,700	0	7,532	0	7,532	7,532	7,404	128	128
6263	Postage Telex & Cablegram	260	0	0	260	0	260	260	169	91	91
6264	Vehicle Spares & Maintenance	2,130	0	0	2,130	0	2,130	2,130	1,878	252	252
6265	Other Transport Travel & Post	120	0	0	120	0	120	120	98	22	22
6271	Telephone Charges	3,870	0	0	3,870	0	3,870	3,870	3,870	0	0
6272	Electricity Charges	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
6273	Water Charges	6,060	0	0	6,060	0	6,060	6,060	6,060	0	0
6281	Security Services	20,832	0	0	20,832	0	20,832	20,832	20,749	83	83
6282	Equipment Maintenance	7,950	0	0	7,950	0	7,950	7,950	7,796	154	154
6283	Cleaning & Extermination Services	2,650	0	0	2,650	0	2,650	2,650	2,592	58	58
6284	Other	7,600	0	0	7,600	0	7,600	7,600	7,597	3	3
6291	National & Other Events	7,900	0	0	7,900	0	7,900	7,900	7,809	91	91
6292	Dietary	51,324	4,000	0	55,324	0	55,324	55,324	55,317	7	7
6293	Refreshment and Meals	1,200	0	0	1,200	0	1,200	1,200	1,197	3	3
6294	Other	2,100	0	0	2,100	0	2,100	2,100	2,058	42	42
6301	Education Subvention & Grants	42,960	-3,906	0	39,054	0	39,054	39,054	38,989	65	65
6302	Training (including Scholarships)	92,000	-94	0	91,906	0	91,906	91,906	89,750	2,156	2,156

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
PROGRAMME 415 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,271,213	0	36,000	3,307,213	0	3,307,213	3,279,727	3,275,884	31,329	3,843
6111	Administrative	333,365	-3,800	0	329,565	0	329,565	329,565	329,565	0	0
6112	Senior Technical	812,073	0	0	812,073	0	812,073	812,073	812,073	0	0
6113	Other Technical & Craft Skill	189,958	-11,375	0	178,583	0	178,583	170,753	170,743	7,840	10
6114	Clerical & Office Support	28,852	0	0	28,852	0	28,852	28,852	28,529	323	323
6115	Semi-Skilled Operatives & Unskilled	109,857	-4,000	0	105,857	0	105,857	104,295	104,177	1,680	118
6116	Contracted Employees	7,444	0	0	7,444	0	7,444	7,444	7,444	0	0
6117	Temporary Employees	53,242	0	0	53,242	0	53,242	53,242	53,209	33	33
6131	Other Direct Labour Costs	21,420	2,915	0	24,335	0	24,335	24,335	24,335	0	0
6133	Benefits & Allowances	36,353	16,260	0	52,613	0	52,613	49,540	49,527	3,086	13
6134	National Insurance	105,382	0	0	105,382	0	105,382	105,382	105,352	30	30
6221	Drugs & Medical Supplies	1,230	0	0	1,230	0	1,230	1,230	1,199	31	31
6222	Field Material & Supplies	44,520	-2,000	0	42,520	0	42,520	42,520	42,501	19	19
6223	Office Materials & Supplies	12,090	0	0	12,090	0	12,090	12,090	12,005	85	85
6224	Print & Non-Print Material	24,954	0	0	24,954	0	24,954	24,954	24,691	263	263
6231	Fuel and Lubricants	1,600	0	0	1,600	0	1,600	1,600	1,500	100	100
6241	Rental of Buildings	6,500	2,800	0	9,300	0	9,300	9,300	9,299	1	1
6242	Maintenance of Buildings	169,200	0	36,000	205,200	0	205,200	205,200	205,170	30	30
6243	Janitorial & Cleaning Supplies	9,100	0	0	9,100	0	9,100	9,100	8,870	230	230
6255	Maintenance of Other Infrastructure	18,100	0	0	18,100	0	18,100	18,100	18,100	0	0
6261	Local Travel & Subsistence	6,500	0	0	6,500	0	6,500	5,600	5,403	1,097	197
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	85	65	65
6264	Vehicle Spares & Maintenance	3,780	0	0	3,780	0	3,780	3,780	3,780	0	0
6271	Telephone Charges	4,400	0	0	4,400	0	4,400	4,400	4,399	1	1
6272	Electricity Charges	45,500	0	0	45,500	0	45,500	45,500	45,500	0	0
6273	Water Charges	24,100	0	0	24,100	0	24,100	24,100	24,100	0	0
6281	Security Services	127,078	0	0	127,078	0	127,078	127,078	126,851	227	227
6282	Equipment Maintenance	15,150	-3,800	0	11,350	0	11,350	11,350	10,539	811	811
6283	Cleaning & Extermination Services	17,867	0	0	17,867	0	17,867	17,867	17,860	7	7
6284	Other	2,369	2,000	0	4,369	0	4,369	4,369	4,350	19	19
6291	National & Other Events	7,750	1,000	0	8,750	0	8,750	8,750	8,480	270	270
6292	Dietary	1,333	0	0	1,333	0	1,333	1,333	1,313	20	20
6293	Refreshment and Meals	885	0	0	885	0	885	885	863	22	22
6294	Other	240	0	0	240	0	240	240	181	59	59
6301	Education Subvention & Grants	1,007,871	0	0	1,007,871	0	1,007,871	996,634	996,629	11,242	5
6302	Training (including Scholarships)	21,000	0	0	21,000	0	21,000	18,116	17,262	3,738	854

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME 441 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		114,987	3,801	0	118,788	0	118,788	118,722	118,669	119	53
6111	Administrative	3,405	-529	0	2,876	0	2,876	2,876	2,876	0	0
6113	Other Technical & Craft Skill	2,950	0	0	2,950	0	2,950	2,950	2,950	0	0
6114	Clerical & Office Support	9,450	120	0	9,570	0	9,570	9,570	9,570	0	0
6115	Semi-Skilled Operatives & Unskilled	1,695	886	0	2,581	0	2,581	2,581	2,581	0	0
6116	Contracted Employees	37,420	2,882	0	40,302	0	40,302	40,302	40,302	0	0
6131	Other Direct Labour Costs	1,428	592	0	2,020	0	2,020	1,973	1,973	47	0
6133	Benefits & Allowances	1,521	-150	0	1,371	0	1,371	1,366	1,366	5	0
6134	National Insurance	1,540	0	0	1,540	0	1,540	1,526	1,526	14	0
6221	Drugs & Medical Supplies	33	0	0	33	0	33	33	33	0	0
6222	Field Material & Supplies	40	0	0	40	0	40	40	38	2	2
6223	Office Materials & Supplies	2,735	0	0	2,735	0	2,735	2,735	2,734	1	1
6224	Print & Non-Print Material	657	0	0	657	0	657	657	657	0	0
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6242	Maintenance of Buildings	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6243	Janitorial & Cleaning Supplies	410	0	0	410	0	410	410	401	9	9
6255	Maintenance of Other Infrastructure	775	0	0	775	0	775	775	770	5	5
6261	Local Travel & Subsistence	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6263	Postage Telex & Cablegram	60	0	0	60	0	60	60	50	10	10
6264	Vehicle Spares & Maintenance	5,035	0	0	5,035	0	5,035	5,035	5,034	1	1
6271	Telephone Charges	2,050	0	0	2,050	0	2,050	2,050	2,050	0	0
6272	Electricity Charges	11,700	0	0	11,700	0	11,700	11,700	11,700	0	0
6273	Water Charges	265	0	0	265	0	265	265	265	0	0
6281	Security Services	10,053	0	0	10,053	0	10,053	10,053	10,032	21	21
6282	Equipment Maintenance	1,250	0	0	1,250	0	1,250	1,250	1,249	1	1
6283	Cleaning & Extermination Services	575	0	0	575	0	575	575	575	0	0
6284	Other	2,920	0	0	2,920	0	2,920	2,920	2,920	0	0
6291	National & Other Events	2,850	0	0	2,850	0	2,850	2,850	2,849	1	1
6293	Refreshment and Meals	790	0	0	790	0	790	790	789	1	1
6294	Other	380	0	0	380	0	380	380	380	0	0

COL. K. BOOKER, MSM
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AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME 442 - CULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		307,651	-3,800	0	303,851	0	303,851	303,740	303,414	437	326
6111	Administrative	1,296	852	0	2,148	0	2,148	2,148	2,148	0	0
6112	Senior Technical	2,102	0	0	2,102	0	2,102	2,102	2,102	0	0
6113	Other Technical & Craft Skill	10,300	-1,000	0	9,300	0	9,300	9,300	9,270	30	30
6114	Clerical & Office Support	5,854	0	0	5,854	0	5,854	5,854	5,854	0	0
6115	Semi-Skilled Operatives & Unskilled	7,982	0	0	7,982	0	7,982	7,982	7,982	0	0
6116	Contracted Employees	32,100	-3,452	0	28,648	0	28,648	28,648	28,648	0	0
6117	Temporary Employees	2,625	0	0	2,625	0	2,625	2,625	2,625	0	0
6131	Other Direct Labour Costs	965	-55	0	910	0	910	887	887	23	0
6133	Benefits & Allowances	2,123	-200	0	1,923	0	1,923	1,887	1,887	36	0
6134	National Insurance	2,025	55	0	2,080	0	2,080	2,080	2,078	2	2
6221	Drugs & Medical Supplies	65	0	0	65	0	65	65	65	0	0
6222	Field Material & Supplies	260	0	0	260	0	260	260	259	1	1
6223	Office Materials & Supplies	976	0	0	976	0	976	976	973	3	3
6224	Print & Non-Print Material	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6231	Fuel and Lubricants	150	-120	0	30	0	30	24	22	8	2
6242	Maintenance of Buildings	4,900	0	0	4,900	0	4,900	4,900	4,896	4	4
6243	Janitorial & Cleaning Supplies	670	0	0	670	0	670	670	668	2	2
6255	Maintenance of Other Infrastructure	1,080	0	0	1,080	0	1,080	1,080	1,077	3	3
6261	Local Travel & Subsistence	3,054	-60	0	2,994	0	2,994	2,994	2,994	0	0
6263	Postage Telex & Cablegram	50	-40	0	10	0	10	50	5	5	45
6265	Other Transport Travel & Post	710	0	0	710	0	710	710	710	0	0
6271	Telephone Charges	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6272	Electricity Charges	6,900	0	0	6,900	0	6,900	6,900	6,899	1	1
6273	Water Charges	1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6281	Security Services	33,134	0	0	33,134	0	33,134	33,134	33,128	6	6
6282	Equipment Maintenance	2,520	0	0	2,520	0	2,520	2,520	2,517	3	3
6283	Cleaning & Extermination Services	1,890	0	0	1,890	0	1,890	1,890	1,889	1	1
6284	Other	5,560	0	0	5,560	0	5,560	5,560	5,560	0	0
6291	National & Other Events	50,000	160	0	50,160	0	50,160	50,160	50,052	108	108
6293	Refreshment and Meals	530	-50	0	480	0	480	480	479	1	1
6294	Other	1,743	110	0	1,853	0	1,853	1,853	1,853	0	0
6302	Training (including Scholarships)	1,965	0	0	1,965	0	1,965	1,965	1,965	0	0
6321	Subsidies & Contribution to Local Orgs	117,408	0	0	117,408	0	117,408	117,322	117,322	86	0
6322	Subsidies & Contribution to International Orgs	614	0	0	614	0	614	614	500	114	114

COL. K. BOOKER, MSM
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AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME 443 - YOUTH
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		265,534	1	0	265,535	0	265,535	265,496	265,017	518	479
6111	Administrative	4,415	0	0	4,415	0	4,415	4,415	4,415	0	0
6112	Senior Technical	6,131	1,550	0	7,681	0	7,681	7,681	7,681	0	0
6113	Other Technical & Craft Skill	4,912	2,312	0	7,224	0	7,224	7,224	7,224	0	0
6114	Clerical & Office Support	4,387	1,185	0	5,572	0	5,572	5,572	5,514	58	58
6115	Semi-Skilled Operatives & Unskilled	2,923	1,370	0	4,293	0	4,293	4,293	4,293	0	0
6116	Contracted Employees	88,698	-8,122	0	80,576	0	80,576	80,576	80,563	13	13
6117	Temporary Employees	1,915	1,246	0	3,161	0	3,161	3,161	3,141	20	20
6131	Other Direct Labour Costs	936	-7	0	929	0	929	916	916	13	0
6133	Benefits & Allowances	2,601	0	0	2,601	0	2,601	2,575	2,569	32	6
6134	National Insurance	1,736	467	0	2,203	0	2,203	2,203	2,182	21	21
6221	Drugs & Medical Supplies	735	0	0	735	0	735	735	735	0	0
6222	Field Material & Supplies	1,225	0	0	1,225	0	1,225	1,225	1,218	7	7
6223	Office Materials & Supplies	1,700	0	0	1,700	0	1,700	1,700	1,699	1	1
6224	Print & Non-Print Material	1,990	0	0	1,990	0	1,990	1,990	1,982	8	8
6231	Fuel and Lubricants	7,400	0	0	7,400	0	7,400	7,400	7,391	9	9
6242	Maintenance of Buildings	9,900	0	0	9,900	0	9,900	9,900	9,898	2	2
6243	Janitorial & Cleaning Supplies	865	0	0	865	0	865	865	860	5	5
6251	Maintenance of Roads	500	0	0	500	0	500	500	491	9	9
6252	Maintenance of Bridges	200	0	0	200	0	200	200	200	0	0
6253	Maintenance of Drainage & Irrigation	450	0	0	450	0	450	450	445	5	5
6255	Maintenance of Other Infrastructure	1,900	0	0	1,900	0	1,900	1,900	1,894	6	6
6261	Local Travel & Subsistence	3,800	0	0	3,800	0	3,800	3,800	3,798	2	2
6263	Postage Telex & Cablegram	140	-62	0	78	0	78	78	21	57	57
6264	Vehicle Spares & Maintenance	3,345	-400	0	2,945	0	2,945	2,945	2,943	2	2
6265	Other Transport Travel & Post	2,950	100	0	3,050	0	3,050	3,050	3,050	0	0
6271	Telephone Charges	1,385	0	0	1,385	0	1,385	1,385	1,385	0	0
6272	Electricity Charges	6,220	0	0	6,220	0	6,220	6,220	6,220	0	0
6273	Water Charges	1,054	0	0	1,054	0	1,054	1,054	1,054	0	0
6281	Security Services	20,651	-1,771	0	18,880	0	18,880	18,880	18,650	230	230
6282	Equipment Maintenance	1,920	0	0	1,920	0	1,920	1,920	1,915	5	5
6283	Cleaning & Extermination Services	1,760	0	0	1,760	0	1,760	1,760	1,760	0	0
6284	Other	665	100	0	765	0	765	765	762	3	3
6291	National & Other Events	7,380	62	0	7,442	0	7,442	7,442	7,439	3	3
6292	Dietary	30,000	200	0	30,200	0	30,200	30,200	30,195	5	5
6293	Refreshment and Meals	229	0	0	229	0	229	229	227	2	2
6294	Other	20,900	1,771	0	22,671	0	22,671	22,671	22,671	0	0
6302	Training (including Scholarships)	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
6321	Subsidies & Contribution to Local Orgs	2,120	0	0	2,120	0	2,120	2,120	2,120	0	0
6322	Subsidies & Contribution to International Orgs	7,296	0	0	7,296	0	7,296	7,296	7,296	0	0

COL. K. BOOKER, MSM
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**AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
PROGRAMME 444 - SPORTS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	TOTAL APPROPRIATION EXPENDITURE	93,371	0	0	93,371	0	93,371	93,371	93,366	5	5
6255	Maintenance of Other Infrastructure	25,000	0	0	25,000	0	25,000	25,000	24,998	2	2
6321	Subsidies & Contribution to Local Orgs	68,371	0	0	68,371	0	68,371	68,371	68,368	3	3

COL. K. BOOKER, MSM
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**AGENCY 45 - MINISTRY OF HOUSING & WATER
PROGRAMME 451 - HOUSING & WATER
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		485,645	0	0	485,645	0	485,645	481,034	478,843	6,802	2,191
6111 Administrative		6,265	0	0	6,265	0	6,265	6,265	6,265	0	0
6114 Clerical & Office Support		1,832	-82	0	1,750	0	1,750	1,612	1,612	138	0
6115 Semi-Skilled Operatives & Unskilled		626	0	0	626	0	626	626	626	0	0
6116 Contracted Employees		3,010	0	0	3,010	0	3,010	3,010	3,010	0	0
6117 Temporary Employees		0	82	0	82	0	82	82	80	2	2
6131 Other Direct Labour Costs		424	0	0	424	0	424	247	247	177	0
6133 Benefits & Allowances		934	0	0	934	0	934	887	887	47	0
6134 National Insurance		410	0	0	410	0	410	372	372	38	0
6221 Drugs & Medical Supplies		163	0	0	163	0	163	163	163	0	0
6222 Field Material & Supplies		123	0	0	123	0	123	99	70	53	29
6223 Office Materials & Supplies		2,275	0	0	2,275	0	2,275	2,147	2,144	131	3
6224 Print & Non-Print Material		806	0	0	806	0	806	806	651	155	155
6231 Fuel and Lubricants		2,560	0	0	2,560	0	2,560	1,678	1,678	882	0
6242 Maintenance of Buildings		826	556	0	1,382	0	1,382	1,382	1,381	1	1
6243 Janitorial & Cleaning Supplies		607	0	0	607	0	607	607	607	0	0
6261 Local Travel & Subsistence		898	0	0	898	0	898	628	462	436	166
6263 Postage Telex & Cablegram		12	0	0	12	0	12	12	6	6	6
6264 Vehicle Spares & Maintenance		1,322	0	0	1,322	0	1,322	1,322	1,301	21	21
6265 Other Transport Travel & Post		300	0	0	300	0	300	173	23	277	150
6271 Telephone Charges		1,916	0	0	1,916	0	1,916	1,818	1,817	99	1
6272 Electricity Charges		3,300	0	0	3,300	0	3,300	1,800	300	3,000	1,500
6273 Water Charges		480	0	0	480	0	480	480	480	0	0
6281 Security Services		3,604	-1,266	0	2,338	0	2,338	1,168	1,167	1,171	1
6282 Equipment Maintenance		660	200	0	860	0	860	850	846	14	4
6283 Cleaning & Extermination Services		334	100	0	434	0	434	434	434	0	0
6284 Other		398	410	0	808	0	808	806	798	10	8
6291 National & Other Events		432	0	0	432	0	432	432	294	138	138
6293 Refreshment and Meals		540	0	0	540	0	540	540	540	0	0
6294 Other		407	0	0	407	0	407	407	404	3	3
6302 Training (including Scholarships)		181	0	0	181	0	181	181	178	3	3
6321 Subsidies & Contribution to Local Orgs		450,000	0	0	450,000	0	450,000	450,000	450,000	0	0

MS. D. MONTOUTH – HOLLINGSWORTH
HEAD OF BUDGET AGENCY

**AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
PROGRAMME 461 - PUBLIC HOSPITAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,427,145	0	60,000	2,487,145	0	2,487,145	2,480,585	2,468,314	18,831	12,271
6111	Administrative	6,936	0	0	6,936	0	6,936	6,936	3,786	3,150	3,150
6112	Senior Technical	84,000	0	0	84,000	0	84,000	84,000	83,906	94	94
6113	Other Technical & Craft Skill	97,200	0	0	97,200	0	97,200	97,200	96,753	447	447
6114	Clerical & Office Support	60,000	0	0	60,000	0	60,000	60,000	59,650	350	350
6115	Semi-Skilled Operatives & Unskilled	198,000	0	0	198,000	0	198,000	198,000	197,197	803	803
6116	Contracted Employees	400,358	0	0	400,358	0	400,358	400,358	400,159	199	199
6131	Other Direct Labour Costs	104,400	0	0	104,400	0	104,400	104,400	103,293	1,107	1,107
6133	Benefits & Allowances	88,560	0	0	88,560	0	88,560	82,000	80,902	7,658	1,098
6134	National Insurance	52,800	0	0	52,800	0	52,800	52,800	52,663	137	137
6221	Drugs & Medical Supplies	686,000	13,071	60,000	759,071	0	759,071	759,071	759,071	0	0
6222	Field Material & Supplies	985	-491	0	494	0	494	494	487	7	7
6223	Office Materials & Supplies	14,700	-8,028	0	6,672	0	6,672	6,672	6,636	36	36
6224	Print & Non-Print Material	8,300	1,074	0	9,374	0	9,374	9,374	9,373	1	1
6231	Fuel and Lubricants	46,000	0	0	46,000	0	46,000	46,000	45,943	57	57
6241	Rental of Buildings	16,876	-1,156	0	15,720	0	15,720	15,720	15,718	2	2
6242	Maintenance of Buildings	22,700	1,868	0	24,568	0	24,568	24,568	24,567	1	1
6243	Janitorial & Cleaning Supplies	20,000	-2,975	0	17,025	0	17,025	17,025	17,025	0	0
6255	Maintenance of Other Infrastructure	0	0	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	2,133	-755	0	1,378	0	1,378	1,378	1,362	16	16
6263	Postage Telex & Cablegram	50	-34	0	16	0	16	16	10	6	6
6264	Vehicle Spares & Maintenance	1,910	-168	0	1,742	0	1,742	1,742	1,742	0	0
6271	Telephone Charges	5,000	66	0	5,066	0	5,066	5,066	4,985	81	81
6272	Electricity Charges	254,100	0	0	254,100	0	254,100	254,100	254,070	30	30
6273	Water Charges	14,980	1,250	0	16,230	0	16,230	16,230	16,224	6	6
6281	Security Services	13,837	-6,394	0	7,443	0	7,443	7,443	6,983	460	460
6282	Equipment Maintenance	89,000	-1,437	0	87,563	0	87,563	87,563	87,409	154	154
6283	Cleaning & Extermination Services	30,000	4,001	0	34,001	0	34,001	34,001	33,993	8	8
6284	Other	56,700	5,024	0	61,724	0	61,724	61,724	57,924	3,800	3,800
6291	National & Other Events	720	-174	0	546	0	546	546	469	77	77
6292	Dietary	44,000	-4,092	0	39,908	0	39,908	39,908	39,908	0	0
6293	Refreshment and Meals	2,100	0	0	2,100	0	2,100	2,100	1,956	144	144
6294	Other	0	0	0	0	0	0	0	0	0	0
6302	Training (including Scholarships)	4,800	-650	0	4,150	0	4,150	4,150	4,150	0	0

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 471 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		496,317	12,005	0	508,322	0	508,322	507,522	505,741	2,581	1,781
		496,317	12,005	0	508,322	0	508,322	507,522	505,741	2,581	1,781
6111	Administrative	15,384	0	0	15,384	0	15,384	15,384	15,384	0	0
6112	Senior Technical	15,616	0	0	15,616	0	15,616	15,616	15,616	0	0
6113	Other Technical & Craft Skill	4,780	2,548	0	7,328	0	7,328	7,328	7,244	84	84
6114	Clerical & Office Support	20,839	1,119	0	21,958	0	21,958	21,958	21,957	1	1
6115	Semi-Skilled Operatives & Unskilled	6,917	-100	0	6,817	0	6,817	6,817	6,817	0	0
6116	Contracted Employees	23,430	1,651	0	25,081	0	25,081	25,081	25,015	66	66
6117	Temporary Employees	395	65	0	460	0	460	460	460	0	0
6131	Other Direct Labour Costs	5,760	-300	0	5,460	0	5,460	5,460	5,460	0	0
6133	Benefits & Allowances	8,289	-65	0	8,224	0	8,224	8,224	8,224	0	0
6134	National Insurance	4,651	387	0	5,038	0	5,038	5,038	5,038	0	0
6221	Drugs & Medical Supplies	57,000	0	0	57,000	0	57,000	57,000	56,291	709	709
6222	Field Material & Supplies	2,170	0	0	2,170	0	2,170	2,170	2,169	1	1
6223	Office Materials & Supplies	8,600	0	0	8,600	0	8,600	8,600	8,576	24	24
6224	Print & Non-Print Material	6,500	0	0	6,500	0	6,500	6,500	6,498	2	2
6231	Fuel and Lubricants	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6241	Rental of Buildings	2,040	0	0	2,040	0	2,040	2,040	2,024	16	16
6242	Maintenance of Buildings	14,490	8,200	0	22,690	0	22,690	22,690	22,644	46	46
6243	Janitorial & Cleaning Supplies	1,710	0	0	1,710	0	1,710	1,710	1,709	1	1
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,500	2,499	1	1
6261	Local Travel & Subsistence	6,700	0	0	6,700	0	6,700	6,700	6,698	2	2
6263	Postage Telex & Cablegram	280	0	0	280	0	280	280	277	3	3
6264	Vehicle Spares & Maintenance	6,500	0	0	6,500	0	6,500	6,500	6,488	12	12
6265	Other Transport Travel & Post	1,100	0	0	1,100	0	1,100	1,100	1,092	8	8
6271	Telephone Charges	8,500	1,200	0	9,700	0	9,700	9,700	9,699	1	1
6272	Electricity Charges	28,200	-500	0	27,700	0	27,700	27,700	27,699	1	1
6273	Water Charges	2,000	0	0	2,000	0	2,000	1,200	1,073	927	127
6281	Security Services	25,000	-810	0	24,190	0	24,190	24,190	24,096	94	94
6282	Equipment Maintenance	7,540	-700	0	6,840	0	6,840	6,840	6,839	1	1
6283	Cleaning & Extermination Services	1,865	810	0	2,675	0	2,675	2,675	2,674	1	1
6284	Other	14,000	0	0	14,000	0	14,000	14,000	13,993	7	7
6291	National & Other Events	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6293	Refreshment and Meals	3,500	0	0	3,500	0	3,500	3,500	3,494	6	6
6294	Other	101,516	0	0	101,516	0	101,516	101,516	101,039	477	477
6302	Training (including Scholarships)	7,300	-1,500	0	5,800	0	5,800	5,800	5,752	48	48
6321	Subsidies & Contribution to Local Orgs	15,861	0	0	15,861	0	15,861	15,861	15,819	42	42
6322	Subsidies & Contribution to International Orgs	52,984	0	0	52,984	0	52,984	52,984	52,984	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 472 - DISEASES CONTROL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		389,221	-3,214	0	386,007	0	386,007	385,534	379,632	6,375	5,902
6111	Administrative	2,651	1,757	0	4,408	0	4,408	4,408	4,408	0	0
6112	Senior Technical	25,360	2,986	0	28,346	0	28,346	28,346	28,239	107	107
6113	Other Technical & Craft Skill	9,129	-2,747	0	6,382	0	6,382	6,382	6,382	0	0
6114	Clerical & Office Support	5,479	600	0	6,079	0	6,079	6,079	6,024	55	55
6115	Semi-Skilled Operatives & Unskilled	33,727	0	0	33,727	0	33,727	33,727	33,709	18	18
6116	Contracted Employees	25,157	0	0	25,157	0	25,157	25,157	25,157	0	0
6117	Temporary Employees	456	-125	0	331	0	331	331	310	21	21
6131	Other Direct Labour Costs	2,954	790	0	3,744	0	3,744	3,744	3,693	51	51
6133	Benefits & Allowances	11,968	-275	0	11,693	0	11,693	11,693	11,413	280	280
6134	National Insurance	5,437	0	0	5,437	0	5,437	5,437	5,427	10	10
6221	Drugs & Medical Supplies	140,000	0	0	140,000	0	140,000	140,000	139,858	142	142
6222	Field Material & Supplies	4,500	0	0	4,500	0	4,500	4,500	4,439	61	61
6223	Office Materials & Supplies	6,200	0	0	6,200	0	6,200	6,200	6,191	9	9
6224	Print & Non-Print Material	12,000	0	0	12,000	0	12,000	12,000	11,986	14	14
6231	Fuel and Lubricants	13,000	0	0	13,000	0	13,000	13,000	12,998	2	2
6242	Maintenance of Buildings	10,300	0	0	10,300	0	10,300	10,300	10,279	21	21
6243	Janitorial & Cleaning Supplies	1,160	0	0	1,160	0	1,160	1,160	1,159	1	1
6255	Maintenance of Other Infrastructure	900	0	0	900	0	900	900	900	0	0
6261	Local Travel & Subsistence	22,050	-4,500	0	17,550	0	17,550	17,550	17,450	100	100
6263	Postage Telex & Cablegram	530	0	0	530	0	530	87	87	443	0
6264	Vehicle Spares & Maintenance	4,260	0	0	4,260	0	4,260	4,260	4,256	4	4
6265	Other Transport Travel & Post	500	0	0	500	0	500	500	500	0	0
6271	Telephone Charges	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6272	Electricity Charges	6,192	0	0	6,192	0	6,192	6,192	6,171	21	21
6273	Water Charges	686	0	0	686	0	686	686	300	386	386
6281	Security Services	2,350	1,420	0	3,770	0	3,770	3,770	3,462	308	308
6282	Equipment Maintenance	3,020	0	0	3,020	0	3,020	3,020	3,019	1	1
6283	Cleaning & Extermination Services	1,145	0	0	1,145	0	1,145	1,145	1,141	4	4
6284	Other	5,530	0	0	5,530	0	5,530	5,530	5,526	4	4
6291	National & Other Events	5,330	0	0	5,330	0	5,330	5,330	5,330	0	0
6293	Refreshment and Meals	780	0	0	780	0	780	780	769	11	11
6302	Training (including Scholarships)	15,000	-3,120	0	11,880	0	11,880	11,850	11,849	31	1
6321	Subsidies & Contribution to Local Orgs	9,270	0	0	9,270	0	9,270	9,270	5,000	4,270	4,270

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 473 - PRIMARY HEALTH CARE SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		278,646	-1,904	0	276,742	0	276,742	276,262	273,656	3,086	2,606
		278,646	-1,904	0	276,742	0	276,742	276,262	273,656	3,086	2,606
6111	Administrative	936	1,238	0	2,174	0	2,174	2,174	2,174	0	0
6112	Senior Technical	20,850	2,252	0	23,102	0	23,102	23,102	23,102	0	0
6113	Other Technical & Craft Skill	8,763	0	0	8,763	0	8,763	8,763	8,733	30	30
6114	Clerical & Office Support	2,496	60	0	2,556	0	2,556	2,338	2,335	221	3
6115	Semi-Skilled Operatives & Unskilled	7,781	-1,138	0	6,643	0	6,643	6,643	6,640	3	3
6116	Contracted Employees	15,673	-116	0	15,557	0	15,557	15,557	15,557	0	0
6117	Temporary Employees	523	-200	0	323	0	323	323	294	29	29
6131	Other Direct Labour Costs	1,379	0	0	1,379	0	1,379	1,215	1,215	164	0
6133	Benefits & Allowances	5,192	0	0	5,192	0	5,192	5,192	5,192	0	0
6134	National Insurance	2,720	0	0	2,720	0	2,720	2,720	2,720	0	0
6221	Drugs & Medical Supplies	122,400	0	0	122,400	0	122,400	122,400	122,400	0	0
6222	Field Material & Supplies	1,600	0	0	1,600	0	1,600	1,600	1,582	18	18
6223	Office Materials & Supplies	3,500	0	0	3,500	0	3,500	3,500	3,491	9	9
6224	Print & Non-Print Material	6,200	0	0	6,200	0	6,200	6,200	6,195	5	5
6231	Fuel and Lubricants	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6241	Rental of Buildings	1,340	0	0	1,340	0	1,340	1,340	1,100	240	240
6242	Maintenance of Buildings	3,100	0	0	3,100	0	3,100	3,100	3,078	22	22
6243	Janitorial & Cleaning Supplies	460	0	0	460	0	460	460	459	1	1
6255	Maintenance of Other Infrastructure	162	3,000	0	3,162	0	3,162	3,162	2,901	261	261
6261	Local Travel & Subsistence	4,310	309	0	4,619	0	4,619	4,619	4,571	48	48
6263	Postage Telex & Cablegram	43	0	0	43	0	43	43	23	20	20
6264	Vehicle Spares & Maintenance	1,930	0	0	1,930	0	1,930	1,930	1,925	5	5
6265	Other Transport Travel & Post	600	0	0	600	0	600	600	600	0	0
6271	Telephone Charges	750	0	0	750	0	750	750	743	7	7
6272	Electricity Charges	8,338	0	0	8,338	0	8,338	8,338	8,338	0	0
6273	Water Charges	3,300	0	0	3,300	0	3,300	3,300	1,800	1,500	1,500
6281	Security Services	4,000	2,900	0	6,900	0	6,900	6,900	6,652	248	248
6282	Equipment Maintenance	4,730	0	0	4,730	0	4,730	4,730	4,720	10	10
6283	Cleaning & Extermination Services	1,470	0	0	1,470	0	1,470	1,470	1,458	12	12
6284	Other	1,830	1,100	0	2,930	0	2,930	2,930	2,928	2	2
6291	National & Other Events	5,570	0	0	5,570	0	5,570	5,570	5,444	126	126
6292	Dietary	6,000	-2,900	0	3,100	0	3,100	3,075	3,074	26	1
6293	Refreshment and Meals	600	0	0	600	0	600	600	597	3	3
6294	Other	600	-309	0	291	0	291	291	291	0	0
6302	Training (including Scholarships)	25,000	-8,100	0	16,900	0	16,900	16,827	16,824	76	3

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 474 - REGIONAL & CLINICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		961,851	-21,370	300,000	1,240,481	0	1,240,481	1,193,105	1,190,072	50,409	3,033
6112	Senior Technical	9,835	2,109	0	11,944	0	11,944	11,944	11,900	44	44
6113	Other Technical & Craft Skill	1,737	-94	0	1,643	0	1,643	1,643	1,643	0	0
6114	Clerical & Office Support	786	310	0	1,096	0	1,096	1,096	1,096	0	0
6115	Semi-Skilled Operatives & Unskilled	7,455	0	0	7,455	0	7,455	7,455	7,409	46	46
6116	Contracted Employees	217,409	8,702	0	226,111	0	226,111	226,111	226,073	38	38
6117	Temporary Employees	109,413	-43,897	0	65,516	0	65,516	18,240	18,240	47,276	0
6131	Other Direct Labour Costs	336	2,300	0	2,636	0	2,636	2,636	2,361	275	275
6133	Benefits & Allowances	35,494	5,500	0	40,994	0	40,994	40,944	40,305	689	639
6134	National Insurance	1,300	200	0	1,500	0	1,500	1,500	1,444	56	56
6221	Drugs & Medical Supplies	414,500	0	300,000	714,500	0	714,500	714,450	713,017	1,483	1,433
6222	Field Material & Supplies	2,915	0	0	2,915	0	2,915	2,915	2,915	0	0
6223	Office Materials & Supplies	3,471	0	0	3,471	0	3,471	3,471	3,471	0	0
6224	Print & Non-Print Material	4,430	0	0	4,430	0	4,430	4,430	4,430	0	0
6231	Fuel and Lubricants	7,830	0	0	7,830	0	7,830	7,830	7,828	2	2
6241	Rental of Buildings	4,140	0	0	4,140	0	4,140	4,140	4,140	0	0
6242	Maintenance of Buildings	22,000	0	0	22,000	0	22,000	22,000	21,984	16	16
6243	Janitorial & Cleaning Supplies	5,700	0	0	5,700	0	5,700	5,700	5,700	0	0
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	6,000	1,000	0	7,000	0	7,000	7,000	6,996	4	4
6261	Local Travel & Subsistence	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6265	Other Transport Travel & Post	25,000	0	0	25,000	0	25,000	25,000	24,863	137	137
6271	Telephone Charges	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6272	Electricity Charges	13,124	0	0	13,124	0	13,124	13,124	13,124	0	0
6273	Water Charges	1,250	0	0	1,250	0	1,250	1,250	1,247	3	3
6281	Security Services	24,898	-5,000	0	19,898	0	19,898	19,898	19,898	0	0
6282	Equipment Maintenance	7,200	0	0	7,200	0	7,200	7,200	7,200	0	0
6283	Cleaning & Extermination Services	2,600	0	0	2,600	0	2,600	2,600	2,600	0	0
6284	Other	11,000	7,500	0	18,500	0	18,500	18,500	18,499	1	1
6291	National & Other Events	73	0	0	73	0	73	73	72	1	1
6292	Dietary	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6293	Refreshment and Meals	1,570	0	0	1,570	0	1,570	1,570	1,570	0	0
6294	Other	670	0	0	670	0	670	670	533	137	137
6302	Training (including Scholarships)	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6321	Subsidies & Contribution to Local Orgs	200	0	0	200	0	200	200	0	200	200

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 475 - HEALTH SCIENCES EDUCATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		260,750	2,880	0	263,630	0	263,630	263,630	259,906	3,724	3,724
6111	Administrative	551	-450	0	101	0	101	101	0	101	101
6112	Senior Technical	18,374	-1,775	0	16,599	0	16,599	16,599	16,597	2	2
6113	Other Technical & Craft Skill	2,151	-656	0	1,495	0	1,495	1,495	1,482	13	13
6114	Clerical & Office Support	2,786	0	0	2,786	0	2,786	2,786	2,786	0	0
6115	Semi-Skilled Operatives & Unskilled	1,366	199	0	1,565	0	1,565	1,565	1,565	0	0
6116	Contracted Employees	20,816	0	0	20,816	0	20,816	20,816	20,768	48	48
6117	Temporary Employees	60	250	0	310	0	310	310	309	1	1
6131	Other Direct Labour Costs	1,062	0	0	1,062	0	1,062	1,062	1,062	0	0
6133	Benefits & Allowances	7,315	3,500	0	10,815	0	10,815	10,815	9,655	1,160	1,160
6134	National Insurance	8,226	1,812	0	10,038	0	10,038	10,038	9,929	109	109
6221	Drugs & Medical Supplies	910	0	0	910	0	910	910	187	723	723
6222	Field Material & Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6223	Office Materials & Supplies	8,325	-3,044	0	5,281	0	5,281	5,281	5,277	4	4
6224	Print & Non-Print Material	4,050	-959	0	3,091	0	3,091	3,091	3,075	16	16
6231	Fuel and Lubricants	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6241	Rental of Buildings	3,400	800	0	4,200	0	4,200	4,200	4,200	0	0
6242	Maintenance of Buildings	11,000	0	0	11,000	0	11,000	11,000	10,897	103	103
6243	Janitorial & Cleaning Supplies	1,180	0	0	1,180	0	1,180	1,180	1,177	3	3
6255	Maintenance of Other Infrastructure	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6261	Local Travel & Subsistence	2,700	-300	0	2,400	0	2,400	2,400	2,396	4	4
6264	Vehicle Spares & Maintenance	1,280	0	0	1,280	0	1,280	1,280	1,280	0	0
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,500	2,489	11	11
6272	Electricity Charges	8,420	-3,070	0	5,350	0	5,350	5,350	5,340	10	10
6273	Water Charges	1,240	0	0	1,240	0	1,240	1,240	701	539	539
6281	Security Services	6,000	-300	0	5,700	0	5,700	5,700	5,700	0	0
6282	Equipment Maintenance	1,510	-300	0	1,210	0	1,210	1,210	1,191	19	19
6283	Cleaning & Extermination Services	610	0	0	610	0	610	610	605	5	5
6284	Other	2,470	0	0	2,470	0	2,470	2,470	2,469	1	1
6291	National & Other Events	2,100	0	0	2,100	0	2,100	2,100	1,985	115	115
6292	Dietary	10,620	0	0	10,620	0	10,620	10,620	10,620	0	0
6293	Refreshment and Meals	500	0	0	500	0	500	500	500	0	0
6294	Other	103,728	8,673	0	112,401	0	112,401	112,401	111,685	716	716
6302	Training (including Scholarships)	20,000	-1,500	0	18,500	0	18,500	18,500	18,479	21	21

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 476 - STANDARDS & TECHNICAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		160,411	0	0	160,411	0	160,411	160,411	157,146	3,265	3,265
6111	Administrative	6,215	412	0	6,627	0	6,627	6,627	6,572	55	55
6112	Senior Technical	5,208	0	0	5,208	0	5,208	5,208	5,193	15	15
6113	Other Technical & Craft Skill	440	-412	0	28	0	28	28	0	28	28
6114	Clerical & Office Support	1,244	-63	0	1,181	0	1,181	1,181	1,181	0	0
6115	Semi-Skilled Operatives & Unskilled	5,686	63	0	5,749	0	5,749	5,749	5,749	0	0
6116	Contracted Employees	1,958	200	0	2,158	0	2,158	2,158	2,158	0	0
6131	Other Direct Labour Costs	2,398	-200	0	2,198	0	2,198	2,198	2,198	0	0
6133	Benefits & Allowances	2,585	-60	0	2,525	0	2,525	2,525	2,357	168	168
6134	National Insurance	1,226	60	0	1,286	0	1,286	1,286	1,270	16	16
6221	Drugs & Medical Supplies	82,000	0	0	82,000	0	82,000	82,000	80,076	1,924	1,924
6222	Field Material & Supplies	460	0	0	460	0	460	460	422	38	38
6223	Office Materials & Supplies	1,450	0	0	1,450	0	1,450	1,450	1,448	2	2
6224	Print & Non-Print Material	1,425	0	0	1,425	0	1,425	1,425	1,423	2	2
6231	Fuel and Lubricants	225	0	0	225	0	225	225	225	0	0
6242	Maintenance of Buildings	1,200	0	0	1,200	0	1,200	1,200	955	245	245
6243	Janitorial & Cleaning Supplies	380	0	0	380	0	380	380	378	2	2
6261	Local Travel & Subsistence	980	0	0	980	0	980	980	980	0	0
6263	Postage Telex & Cablegram	50	0	0	50	0	50	50	20	30	30
6264	Vehicle Spares & Maintenance	580	0	0	580	0	580	580	580	0	0
6271	Telephone Charges	375	250	0	625	0	625	625	619	6	6
6272	Electricity Charges	15,000	-3,250	0	11,750	0	11,750	11,750	11,750	0	0
6273	Water Charges	660	0	0	660	0	660	660	360	300	300
6281	Security Services	2,500	3,000	0	5,500	0	5,500	5,500	5,222	278	278
6282	Equipment Maintenance	20,620	0	0	20,620	0	20,620	20,620	20,616	4	4
6283	Cleaning & Extermination Services	925	0	0	925	0	925	925	925	0	0
6284	Other	1,640	0	0	1,640	0	1,640	1,640	1,634	6	6
6291	National & Other Events	400	0	0	400	0	400	400	379	21	21
6293	Refreshment and Meals	581	0	0	581	0	581	581	580	1	1
6302	Training (including Scholarships)	2,000	0	0	2,000	0	2,000	2,000	1,876	124	124

MR. H. ALLY
HEAD OF BUDGET AGENCY

**AGENCY 47 - MINISTRY OF HEALTH
PROGRAMME 477 - REHABILITATION SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		119,683	11,602	0	131,285	0	131,285	131,285	125,101	6,184	6,184
6111	Administrative	1,134		0	1,134	0	1,134	1,134	1,134	0	0
6112	Senior Technical	7,992	3,722	0	11,714	0	11,714	11,714	11,714	0	0
6113	Other Technical & Craft Skill	9,427	5,163	0	14,590	0	14,590	14,590	12,985	1,605	1,605
6114	Clerical & Office Support	2,805	-852	0	1,953	0	1,953	1,953	1,544	409	409
6115	Semi-Skilled Operatives & Unskilled	17,810	1,866	0	19,676	0	19,676	19,676	19,676	0	0
6116	Contracted Employees	8,869	0	0	8,869	0	8,869	8,869	8,182	687	687
6117	Temporary Employees	5,385	-1,732	0	3,653	0	3,653	3,653	3,653	0	0
6131	Other Direct Labour Costs	329	100	0	429	0	429	429	429	0	0
6133	Benefits & Allowances	6,211	2,083	0	8,294	0	8,294	8,294	7,921	373	373
6134	National Insurance	2,709	1,252	0	3,961	0	3,961	3,961	3,332	629	629
6221	Drugs & Medical Supplies	3,012	0	0	3,012	0	3,012	3,012	2,791	221	221
6222	Field Material & Supplies	7,475	0	0	7,475	0	7,475	7,475	7,179	296	296
6223	Office Materials & Supplies	1,645	0	0	1,645	0	1,645	1,645	1,640	5	5
6224	Print & Non-Print Material	1,650	0	0	1,650	0	1,650	1,650	1,572	78	78
6231	Fuel and Lubricants	800	0	0	800	0	800	800	795	5	5
6241	Rental of Buildings	3,960	0	0	3,960	0	3,960	3,960	3,915	45	45
6242	Maintenance of Buildings	3,750	0	0	3,750	0	3,750	3,750	2,763	987	987
6243	Janitorial & Cleaning Supplies	1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6255	Maintenance of Other Infrastructure	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6261	Local Travel & Subsistence	600	0	0	600	0	600	600	599	1	1
6263	Postage Telex & Cablegram	138	0	0	138	0	138	138	57	81	81
6264	Vehicle Spares & Maintenance	1,580	0	0	1,580	0	1,580	1,580	1,563	17	17
6271	Telephone Charges	1,609	0	0	1,609	0	1,609	1,609	1,566	43	43
6272	Electricity Charges	5,580	0	0	5,580	0	5,580	5,580	5,573	7	7
6273	Water Charges	942	0	0	942	0	942	942	538	404	404
6281	Security Services	7,576	0	0	7,576	0	7,576	7,576	7,576	0	0
6282	Equipment Maintenance	1,590	0	0	1,590	0	1,590	1,590	1,585	5	5
6283	Cleaning & Extermination Services	560	0	0	560	0	560	560	560	0	0
6284	Other	425	0	0	425	0	425	425	425	0	0
6291	National & Other Events	340	0	0	340	0	340	340	340	0	0
6292	Dietary	3,800	0	0	3,800	0	3,800	3,800	3,633	167	167
6293	Refreshment and Meals	380	0	0	380	0	380	380	378	2	2
6294	Other	200	0	0	200	0	200	200	188	12	12
6302	Training (including Scholarships)	3,900	0	0	3,900	0	3,900	3,900	3,796	104	104
6321	Subsidies & Contribution to Local Orgs	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 481 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		108,385	0	0	108,385	0	108,385	100,979	100,400	7,985	579
6111	Administrative	6,167	0	0	6,167	0	6,167	6,167	6,167	0	0
6112	Senior Technical	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	1,350	0	0	1,350	0	1,350	1,154	1,154	196	0
6114	Clerical & Office Support	11,095	-151	0	10,944	0	10,944	10,163	10,163	781	0
6115	Semi-Skilled Operatives & Unskilled	2,882	0	0	2,882	0	2,882	2,871	2,863	19	8
6116	Contracted Employees	32,856	0	0	32,856	0	32,856	27,060	27,059	5,797	1
6117	Temporary Employees	312	0	0	312	0	312	307	307	5	0
6131	Other Direct Labour Costs	737	0	0	737	0	737	258	258	479	0
6133	Benefits & Allowances	1,486	151	0	1,637	0	1,637	1,637	1,637	0	0
6134	National Insurance	1,633	0	0	1,633	0	1,633	1,495	1,495	138	0
6221	Drugs & Medical Supplies	165	0	0	165	0	165	165	157	8	8
6222	Field Material & Supplies	145	0	0	145	0	145	145	145	0	0
6223	Office Materials & Supplies	2,800	0	0	2,800	0	2,800	2,800	2,798	2	2
6224	Print & Non-Print Material	2,100	0	0	2,100	0	2,100	2,100	2,099	1	1
6231	Fuel and Lubricants	5,105	0	0	5,105	0	5,105	5,105	5,104	1	1
6242	Maintenance of Buildings	3,400	500	0	3,900	0	3,900	3,900	3,896	4	4
6243	Janitorial & Cleaning Supplies	490	0	0	490	0	490	490	490	0	0
6255	Maintenance of Other Infrastructure	1,450	-500	0	950	0	950	950	604	346	346
6261	Local Travel & Subsistence	2,600	400	0	3,000	0	3,000	3,000	3,000	0	0
6263	Postage Telex & Cablegram	120	0	0	120	0	120	120	31	89	89
6264	Vehicle Spares & Maintenance	3,700	0	0	3,700	0	3,700	3,700	3,672	28	28
6271	Telephone Charges	3,500	0	0	3,500	0	3,500	3,500	3,498	2	2
6272	Electricity Charges	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6281	Security Services	7,937	0	0	7,937	0	7,937	7,937	7,919	18	18
6282	Equipment Maintenance	2,150	-400	0	1,750	0	1,750	1,750	1,749	1	1
6283	Cleaning & Extermination Services	225	0	0	225	0	225	225	162	63	63
6284	Other	1,780	0	0	1,780	0	1,780	1,780	1,773	7	7
6291	National & Other Events	110	0	0	110	0	110	110	110	0	0
6293	Refreshment and Meals	625	400	0	1,025	0	1,025	1,025	1,025	0	0
6294	Other	1,120	0	0	1,120	0	1,120	1,120	1,120	0	0
6302	Training (including Scholarships)	400	-400	0	0	0	0	0	0	0	0
6321	Subsidies & Contribution to Local Orgs	5,345	0	0	5,345	0	5,345	5,345	5,345	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 482 - SOCIAL SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,287,832	0	201,000	2,488,832	33,600	2,522,432	2,522,423	2,521,448	984	975
6111	Administrative	4,990	-393	0	4,597	0	4,597	4,597	4,597	0	0
6112	Senior Technical	4,434	0	0	4,434	0	4,434	4,434	4,434	0	0
6113	Other Technical & Craft Skill	24,985	287	0	25,272	0	25,272	25,272	25,272	0	0
6114	Clerical & Office Support	7,991	-377	0	7,614	0	7,614	7,614	7,614	0	0
6115	Semi-Skilled Operatives & Unskilled	46,458	-3,943	0	42,515	0	42,515	42,515	42,512	3	3
6116	Contracted Employees	32,201	1,196	0	33,397	0	33,397	33,397	33,397	0	0
6117	Temporary Employees	9,352	2,400	0	11,752	0	11,752	11,752	11,750	2	2
6131	Other Direct Labour Costs	2,095	-399	0	1,696	0	1,696	1,696	1,696	0	0
6133	Benefits & Allowances	13,957	1,388	0	15,345	0	15,345	15,345	15,345	0	0
6134	National Insurance	7,100	-159	0	6,941	0	6,941	6,932	6,931	10	1
6221	Drugs & Medical Supplies	280	0	0	280	0	280	280	280	0	0
6222	Field Material & Supplies	650	0	0	650	0	650	650	650	0	0
6223	Office Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6224	Print & Non-Print Material	4,100	5,000	0	9,100	0	9,100	9,100	9,097	3	3
6231	Fuel and Lubricants	4,800	1,000	0	5,800	0	5,800	5,800	5,797	3	3
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	5,874	126	126
6243	Janitorial & Cleaning Supplies	8,701	400	0	9,101	1,600	10,701	10,701	10,611	90	90
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	770	0	0	770	0	770	770	535	235	235
6261	Local Travel & Subsistence	6,000	3,000	0	9,000	0	9,000	9,000	9,000	0	0
6263	Postage Telex & Cablegram	155	0	0	155	0	155	155	0	155	155
6264	Vehicle Spares & Maintenance	200	600	0	800	0	800	800	793	7	7
6271	Telephone Charges	2,997	1,000	0	3,997	0	3,997	3,997	3,988	9	9
6272	Electricity Charges	8,076	0	0	8,076	0	8,076	8,076	8,071	5	5
6273	Water Charges	2,940	0	0	2,940	0	2,940	2,940	2,940	0	0
6281	Security Services	14,776	0	0	14,776	0	14,776	14,776	14,676	100	100
6282	Equipment Maintenance	900	200	0	1,100	0	1,100	1,100	1,083	17	17
6283	Cleaning & Extermination Services	1,200	600	0	1,800	0	1,800	1,800	1,723	77	77
6284	Other	34,000	-2,400	0	31,600	0	31,600	31,600	31,546	54	54
6291	National & Other Events	190	0	0	190	0	190	190	190	0	0
6292	Dietary	49,400	5,300	0	54,700	0	54,700	54,700	54,700	0	0
6293	Refreshment and Meals	1,600	500	0	2,100	0	2,100	2,100	2,099	1	1
6294	Other	8,600	0	0	8,600	0	8,600	8,600	8,597	3	3
6302	Training (including Scholarships)	11,675	-6,700	0	4,975	0	4,975	4,975	4,964	11	11
6321	Subsidies & Contribution to Local Orgs	11,715	0	0	11,715	32,000	43,715	43,715	43,715	0	0
6322	Subsidies & Contribution to International Orgs	244	0	0	244	0	244	244	244	0	0
6343	Old Age Pension & Social Assistance	1,952,000	-8,500	201,000	2,144,500	0	2,144,500	2,144,500	2,144,428	72	72

MR. T. THOMAS
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES AND SOCIAL SECURITY
PROGRAMME 483 - LABOUR ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		112,732	0	54,000	166,732	0	166,732	166,732	166,539	193	193
6111	Administrative	2,728	0	0	2,728	0	2,728	2,728	2,728	0	0
6112	Senior Technical	4,744	0	0	4,744	0	4,744	4,744	4,744	0	0
6113	Other Technical & Craft Skill	13,587	0	0	13,587	0	13,587	13,587	13,574	13	13
6114	Clerical & Office Support	2,806	0	0	2,806	0	2,806	2,806	2,806	0	0
6115	Semi-Skilled Operatives & Unskilled	1,023	-20	0	1,003	0	1,003	1,003	1,003	0	0
6116	Contracted Employees	33,331	0	0	33,331	0	33,331	33,331	33,331	0	0
6131	Other Direct Labour Costs	2,856	-221	0	2,635	0	2,635	2,635	2,635	0	0
6133	Benefits & Allowances	3,323	241	0	3,564	0	3,564	3,564	3,564	0	0
6134	National Insurance	2,101	0	0	2,101	0	2,101	2,101	2,101	0	0
6221	Drugs & Medical Supplies	11	0	0	11	0	11	11	0	11	11
6222	Field Material & Supplies	1,200	-400	0	800	0	800	800	799	1	1
6223	Office Materials & Supplies	3,200	-312	0	2,888	0	2,888	2,888	2,888	0	0
6224	Print & Non-Print Material	1,600	0	0	1,600	0	1,600	1,600	1,598	2	2
6231	Fuel and Lubricants	1,300	0	0	1,300	0	1,300	1,300	1,296	4	4
6242	Maintenance of Buildings	2,000	-249	0	1,751	0	1,751	1,751	1,751	0	0
6243	Janitorial & Cleaning Supplies	325	0	0	325	0	325	325	300	25	25
6261	Local Travel & Subsistence	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6263	Postage Telex & Cablegram	120	0	0	120	0	120	120	26	94	94
6264	Vehicle Spares & Maintenance	1,250	700	0	1,950	0	1,950	1,950	1,949	1	1
6271	Telephone Charges	3,900	0	0	3,900	0	3,900	3,900	3,899	1	1
6272	Electricity Charges	3,800	0	0	3,800	0	3,800	3,800	3,791	9	9
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
6281	Security Services	7,965	0	0	7,965	0	7,965	7,965	7,965	0	0
6282	Equipment Maintenance	220	249	0	469	0	469	469	459	10	10
6283	Cleaning & Extermination Services	185	0	0	185	0	185	185	177	8	8
6284	Other	630	712	0	1,342	0	1,342	1,342	1,341	1	1
6291	National & Other Events	100	-100	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	375	0	0	375	0	375	375	375	0	0
6294	Other	2,800	-300	0	2,500	0	2,500	2,500	2,500	0	0
6302	Training (including Scholarships)	450	-300	0	150	0	150	150	137	13	13
6321	Subsidies & Contribution to Local Orgs	10,920	0	54,000	64,920	0	64,920	64,920	64,920	0	0
6322	Subsidies & Contribution to International Orgs	2,332	0	0	2,332	0	2,332	2,332	2,332	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 511 - SECRETARIAT SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		121,588	0	1,000	122,588	1,150	123,738	123,738	121,156	2,582	2,582
6111	Administrative	7,150	0	0	7,150	0	7,150	7,150	6,720	430	430
6112	Senior Technical	1,004	0	0	1,004	0	1,004	1,004	1,004	0	0
6113	Other Technical & Craft Skill	2,048	0	0	2,048	0	2,048	2,048	2,048	0	0
6114	Clerical & Office Support	14,765	0	0	14,765	0	14,765	14,765	14,745	20	20
6115	Semi-Skilled Operatives & Unskilled	895	0	0	895	0	895	895	895	0	0
6116	Contracted Employees	19,981	0	0	19,981	0	19,981	19,981	19,981	0	0
6117	Temporary Employees	93	0	0	93	0	93	93	93	0	0
6131	Other Direct Labour Costs	1,168	0	0	1,168	0	1,168	1,168	1,168	0	0
6133	Benefits & Allowances	1,997	0	0	1,997	0	1,997	1,997	1,918	79	79
6134	National Insurance	2,161	0	0	2,161	0	2,161	2,161	2,125	36	36
6221	Drugs & Medical Supplies	70	0	0	70	0	70	70	70	0	0
6222	Field Material & Supplies	115	0	0	115	0	115	115	115	0	0
6223	Office Materials & Supplies	3,800	0	0	3,800	0	3,800	3,800	3,800	0	0
6224	Print & Non-Print Material	1,750	0	0	1,750	0	1,750	1,750	1,744	6	6
6231	Fuel and Lubricants	3,000	300	0	3,300	800	4,100	4,100	4,100	0	0
6242	Maintenance of Buildings	1,366	1,335	0	2,701	0	2,701	2,701	2,701	0	0
6243	Janitorial & Cleaning Supplies	420	70	0	490	0	490	490	490	0	0
6255	Maintenance of Other Infrastructure	1,650	-131	0	1,519	0	1,519	1,519	1,518	1	1
6261	Local Travel & Subsistence	1,540	-204	0	1,336	200	1,536	1,536	1,535	1	1
6263	Postage Telex & Cablegram	65	0	0	65	0	65	65	65	0	0
6264	Vehicle Spares & Maintenance	1,350	100	0	1,450	150	1,600	1,600	1,600	0	0
6265	Other Transport Travel & Post	560	-265	0	295	0	295	295	295	0	0
6271	Telephone Charges	2,300	500	0	2,800	0	2,800	2,800	2,800	0	0
6272	Electricity Charges	11,520	-1,640	0	9,880	0	9,880	9,880	9,880	0	0
6273	Water Charges	475	0	0	475	0	475	475	475	0	0
6282	Equipment Maintenance	2,050	0	0	2,050	0	2,050	2,050	2,050	0	0
6283	Cleaning & Extermination Services	220	95	0	315	0	315	315	315	0	0
6284	Other	1,625	1,640	0	3,265	0	3,265	3,265	3,265	0	0
6291	National & Other Events	950	0	0	950	0	950	950	950	0	0
6293	Refreshment and Meals	1,250	200	0	1,450	0	1,450	1,450	1,450	0	0
6294	Other	16,692	-1,000	0	15,692	0	15,692	15,692	13,692	2,000	2,000
6302	Training (including Scholarships)	150	0	0	150	0	150	150	150	0	0
6321	Subsidies & Contribution to Local Orgs	17,346	-1,000	1,000	17,346	0	17,346	17,346	17,346	0	0
6322	Subsidies & Contribution to International Orgs	62	0	0	62	0	62	62	53	9	9

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 512 - GUYANA POLICE FORCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,601,106	0	48,900	3,650,006	245,659	3,895,665	3,894,341	3,894,209	1,456	132
6111	Administrative	176,268	-9,565	0	166,703	0	166,703	166,703	166,703	0	0
6113	Other Technical & Craft Skill	280,432	0	0	280,432	0	280,432	280,432	280,432	0	0
6114	Clerical & Office Support	1,069,106	0	0	1,069,106	0	1,069,106	1,069,106	1,069,106	0	0
6115	Semi-Skilled Operatives & Unskilled	118,946	5,300	0	124,246	0	124,246	124,246	124,246	0	0
6116	Contracted Employees	3,058	4,265	0	7,323	0	7,323	7,323	7,323	0	0
6131	Other Direct Labour Costs	197,324	0	0	197,324	0	197,324	196,000	196,000	1,324	0
6133	Benefits & Allowances	702,698	0	0	702,698	0	702,698	702,698	702,697	1	1
6134	National Insurance	119,729	0	0	119,729	0	119,729	119,729	119,599	130	130
6221	Drugs & Medical Supplies	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6222	Field Material & Supplies	41,500	0	0	41,500	0	41,500	41,500	41,500	0	0
6223	Office Materials & Supplies	31,500	0	0	31,500	0	31,500	31,500	31,500	0	0
6224	Print & Non-Print Material	88,000	0	0	88,000	0	88,000	88,000	88,000	0	0
6231	Fuel and Lubricants	200,000	0	5,000	205,000	74,277	279,277	279,277	279,277	0	0
6241	Rental of Buildings	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6242	Maintenance of Buildings	68,000	0	0	68,000	0	68,000	68,000	68,000	0	0
6243	Janitorial & Cleaning Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6255	Maintenance of Other Infrastructure	15,500	0	0	15,500	0	15,500	15,500	15,500	0	0
6261	Local Travel & Subsistence	145,000	0	33,090	178,090	142,101	320,191	320,191	320,191	0	0
6263	Postage Telex & Cablegram	360	0	0	360	0	360	360	360	0	0
6264	Vehicle Spares & Maintenance	81,000	0	1,000	82,000	20,884	102,884	102,884	102,883	1	1
6265	Other Transport Travel & Post	3,500	1,500	0	5,000	1,000	6,000	6,000	6,000	0	0
6271	Telephone Charges	46,700	0	0	46,700	7,397	54,097	54,097	54,097	0	0
6272	Electricity Charges	72,000	0	0	72,000	0	72,000	72,000	72,000	0	0
6273	Water Charges	26,000	0	0	26,000	0	26,000	26,000	26,000	0	0
6282	Equipment Maintenance	6,000	0	7,310	13,310	0	13,310	13,310	13,310	0	0
6283	Cleaning & Extermination Services	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0
6284	Other	26,500	0	2,500	29,000	0	29,000	29,000	29,000	0	0
6291	National & Other Events	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6292	Dietary	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6293	Refreshment and Meals	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6294	Other	18,800	0	0	18,800	0	18,800	18,800	18,800	0	0
6302	Training (including Scholarships)	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
6322	Subsidies & Contribution to International Orgs	9,585	-1,500	0	8,085	0	8,085	8,085	8,085	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 513 - GUYANA PRISON SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		663,260	0	19,500	682,760	15,099	697,859	694,757	690,044	7,815	4,713
6111	Administrative	25,452	670	0	26,122	0	26,122	26,122	25,591	531	531
6113	Other Technical & Craft Skill	96,292	-22,686	0	73,606	0	73,606	73,606	73,180	426	426
6114	Clerical & Office Support	98,837	17,950	0	116,787	0	116,787	116,787	116,560	227	227
6115	Semi-Skilled Operatives & Unskilled	35,274	3,200	0	38,474	0	38,474	38,474	38,466	8	8
6116	Contracted Employees	6,104	3,900	0	10,004	0	10,004	10,004	10,004	0	0
6131	Other Direct Labour Costs	29,398	-3,034	0	26,364	0	26,364	23,262	23,244	3,120	18
6133	Benefits & Allowances	71,129	0	0	71,129	0	71,129	71,129	68,672	2,457	2,457
6134	National Insurance	19,909	0	0	19,909	0	19,909	19,909	19,201	708	708
6221	Drugs & Medical Supplies	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6222	Field Material & Supplies	22,500	0	0	22,500	1,700	24,200	24,200	24,200	0	0
6223	Office Materials & Supplies	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6224	Print & Non-Print Material	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6231	Fuel and Lubricants	30,000	0	0	30,000	2,100	32,100	32,100	32,094	6	6
6242	Maintenance of Buildings	14,000	0	0	14,000	0	14,000	14,000	13,977	23	23
6243	Janitorial & Cleaning Supplies	17,557	0	0	17,557	0	17,557	17,557	17,557	0	0
6255	Maintenance of Other Infrastructure	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6261	Local Travel & Subsistence	2,650	0	0	2,650	460	3,110	3,110	3,110	0	0
6263	Postage Telex & Cablegram	16	0	0	16	0	16	16	3	13	13
6264	Vehicle Spares & Maintenance	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6265	Other Transport Travel & Post	800	0	0	800	300	1,100	1,100	1,095	5	5
6271	Telephone Charges	5,029	0	0	5,029	0	5,029	5,029	5,028	1	1
6272	Electricity Charges	19,894	0	0	19,894	0	19,894	19,894	19,894	0	0
6273	Water Charges	2,868	0	0	2,868	0	2,868	2,868	2,868	0	0
6282	Equipment Maintenance	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6283	Cleaning & Extermination Services	2,600	0	0	2,600	539	3,139	3,139	3,139	0	0
6284	Other	979	0	0	979	0	979	979	979	0	0
6291	National & Other Events	300	0	0	300	0	300	300	300	0	0
6292	Dietary	120,000	1,900	0	121,900	10,000	131,900	131,900	131,872	28	28
6293	Refreshment and Meals	4,172	0	0	4,172	0	4,172	4,172	4,172	0	0
6294	Other	6,900	0	7,500	14,400	0	14,400	14,400	14,400	0	0
6302	Training (including Scholarships)	5,000	-1,900	12,000	15,100	0	15,100	15,100	14,838	262	262
6321	Subsidies & Contribution to Local Orgs	50	0	0	50	0	50	50	50	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 514 - POLICE COMPLAINTS AUTHORITY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,343	0	0	4,343	0	4,343	4,351	4,064	279	287
6114	Clerical & Office Support	1,189	0	0	1,189	0	1,189	1,189	996	193	193
6115	Semi-Skilled Operatives & Unskilled	313	0	0	313	0	313	313	313	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	131	0	0	131	0	131	131	129	2	2
6134	National Insurance	140	0	0	140	0	140	140	100	40	40
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6223	Office Materials & Supplies	185	0	0	185	0	185	185	185	0	0
6224	Print & Non-Print Material	120	0	0	120	0	120	120	120	0	0
6243	Janitorial & Cleaning Supplies	75	0	0	75	0	75	75	75	0	0
6261	Local Travel & Subsistence	250	-8	0	242	0	242	250	229	13	21
6263	Postage Telex & Cablegram	30	0	0	30	0	30	30	30	0	0
6265	Other Transport Travel & Post	300	0	0	300	0	300	300	280	20	20
6271	Telephone Charges	155	0	0	155	0	155	155	155	0	0
6272	Electricity Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6282	Equipment Maintenance	135	0	0	135	0	135	135	132	3	3
6283	Cleaning & Extermination Services	25	0	0	25	0	25	25	20	5	5
6284	Other	110	8	0	118	0	118	118	118	0	0
6293	Refreshment and Meals	30	0	0	30	0	30	30	30	0	0
6294	Other	50	0	0	50	0	50	50	50	0	0
6302	Training (including Scholarships)	90	0	0	90	0	90	90	87	3	3

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 515 - GUYANA FIRE SERVICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		341,029	0	2,112	343,141	500	343,641	343,641	342,752	889	889
6111	Administrative	20,052	645	0	20,697	0	20,697	20,697	20,697	0	0
6113	Other Technical & Craft Skill	157,978	0	0	157,978	0	157,978	157,978	157,911	67	67
6115	Semi-Skilled Operatives & Unskilled	3,674	-645	0	3,029	0	3,029	3,029	3,007	22	22
6131	Other Direct Labour Costs	21,302	0	0	21,302	0	21,302	21,302	21,302	0	0
6133	Benefits & Allowances	54,994	0	0	54,994	0	54,994	54,994	54,945	49	49
6134	National Insurance	14,579	0	0	14,579	0	14,579	14,579	14,579	0	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Material & Supplies	3,550	0	0	3,550	0	3,550	3,550	3,549	1	1
6223	Office Materials & Supplies	2,000	500	0	2,500	500	3,000	3,000	2,999	1	1
6224	Print & Non-Print Material	600	0	0	600	0	600	600	586	14	14
6231	Fuel and Lubricants	12,500	0	0	12,500	0	12,500	12,500	12,499	1	1
6241	Rental of Buildings	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6242	Maintenance of Buildings	3,470	950	0	4,420	0	4,420	4,420	4,286	134	134
6243	Janitorial & Cleaning Supplies	1,454	400	0	1,854	0	1,854	1,854	1,853	1	1
6255	Maintenance of Other Infrastructure	1,805	0	0	1,805	0	1,805	1,805	1,633	172	172
6261	Local Travel & Subsistence	2,735	0	2,112	4,847	0	4,847	4,847	4,452	395	395
6263	Postage Telex & Cablegram	13	0	0	13	0	13	13	13	0	0
6264	Vehicle Spares & Maintenance	12,000	-2,485	0	9,515	0	9,515	9,515	9,515	0	0
6265	Other Transport Travel & Post	200	0	0	200	0	200	200	200	0	0
6271	Telephone Charges	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6272	Electricity Charges	9,900	0	0	9,900	0	9,900	9,900	9,900	0	0
6273	Water Charges	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,399	1	1
6283	Cleaning & Extermination Services	1,000	0	0	1,000	0	1,000	1,000	971	29	29
6284	Other	500	335	0	835	0	835	835	835	0	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6293	Refreshment and Meals	500	300	0	800	0	800	800	799	1	1
6294	Other	460	0	0	460	0	460	460	460	0	0
6302	Training (including Scholarships)	2,933	0	0	2,933	0	2,933	2,933	2,933	0	0
6321	Subsidies & Contribution to Local Orgs	30	0	0	30	0	30	30	30	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
PROGRAMME 516 - GENERAL REGISTER OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		62,447	0	0	62,447	0	62,447	62,422	61,948	499	474
6111	Administrative	851	0	0	851	0	851	851	851	0	0
6113	Other Technical & Craft Skill	1,665	0	0	1,665	0	1,665	1,665	1,665	0	0
6114	Clerical & Office Support	10,318	-12	0	10,306	0	10,306	10,306	10,306	0	0
6115	Semi-Skilled Operatives & Unskilled	1,252	0	0	1,252	0	1,252	1,252	1,252	0	0
6116	Contracted Employees	2,835	0	0	2,835	0	2,835	2,835	2,835	0	0
6117	Temporary Employees	7,814	0	0	7,814	0	7,814	7,814	7,814	0	0
6131	Other Direct Labour Costs	1,492	0	0	1,492	0	1,492	1,492	1,492	0	0
6133	Benefits & Allowances	1,181	12	0	1,193	0	1,193	1,193	1,193	0	0
6134	National Insurance	1,188	0	0	1,188	0	1,188	1,188	1,188	0	0
6221	Drugs & Medical Supplies	42	0	0	42	0	42	42	42	0	0
6222	Field Material & Supplies	72	0	0	72	0	72	72	72	0	0
6223	Office Materials & Supplies	3,300	0	0	3,300	0	3,300	3,300	3,300	0	0
6224	Print & Non-Print Material	11,021	0	0	11,021	0	11,021	11,021	11,021	0	0
6231	Fuel and Lubricants	120	-120	0	0	0	0	0	0	0	0
6241	Rental of Buildings	5,580	400	0	5,980	0	5,980	5,980	5,952	28	28
6242	Maintenance of Buildings	288	195	0	483	0	483	483	370	113	113
6243	Janitorial & Cleaning Supplies	177	100	0	277	0	277	252	251	26	1
6261	Local Travel & Subsistence	1,151	306	0	1,457	0	1,457	1,457	1,457	0	0
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	150	0	0
6264	Vehicle Spares & Maintenance	75	-75	0	0	0	0	0	0	0	0
6271	Telephone Charges	376	-100	0	276	0	276	276	276	0	0
6272	Electricity Charges	2,534	0	0	2,534	0	2,534	2,534	2,534	0	0
6273	Water Charges	300	0	0	300	0	300	300	0	300	300
6281	Security Services	1,452	-706	0	746	0	746	746	746	0	0
6282	Equipment Maintenance	550	0	0	550	0	550	550	540	10	10
6283	Cleaning & Extermination Services	100	0	0	100	0	100	100	88	12	12
6284	Other	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6291	National & Other Events	25	0	0	25	0	25	25	25	0	0
6293	Refreshment and Meals	210	0	0	210	0	210	210	200	10	10
6294	Other	215	0	0	215	0	215	215	215	0	0
6302	Training (including Scholarships)	2,213	0	0	2,213	0	2,213	2,213	2,213	0	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 521 - MAIN OFFICE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		11,662	0	0	11,662	0	11,662	11,169	11,086	576	83
6116	Contracted Employees	6,693	0	0	6,693	0	6,693	6,245	6,245	448	0
6221	Drugs & Medical Supplies	17	0	0	17	0	17	17	17	0	0
6223	Office Materials & Supplies	185	0	0	185	0	185	185	183	2	2
6224	Print & Non-Print Material	69	0	0	69	0	69	69	64	5	5
6231	Fuel and Lubricants	394	0	0	394	0	394	394	391	3	3
6243	Janitorial & Cleaning Supplies	28	0	0	28	0	28	28	28	0	0
6261	Local Travel & Subsistence	23	0	0	23	0	23	23	23	0	0
6264	Vehicle Spares & Maintenance	116	0	0	116	0	116	116	104	12	12
6271	Telephone Charges	389	0	0	389	0	389	389	389	0	0
6281	Security Services	3,360	0	0	3,360	0	3,360	3,360	3,360	0	0
6282	Equipment Maintenance	56	0	0	56	0	56	56	0	56	56
6293	Refreshment and Meals	275	0	0	275	0	275	230	230	45	0
6294	Other	17	0	0	17	0	17	17	12	5	5
6302	Training (including Scholarships)	40	0	0	40	0	40	40	40	0	0

MS. M. D. ALI
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 522 - MINISTRY ADMINISTRATION
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		28,962	-430	0	28,532	0	28,532	28,181	27,361	1,171	820
6111	Administrative	4,200	0	0	4,200	0	4,200	4,200	4,200	0	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	7,590	-130	0	7,460	0	7,460	7,460	7,460	0	0
6115	Semi-Skilled Operatives & Unskilled	1,190	-150	0	1,040	0	1,040	1,040	1,040	0	0
6131	Other Direct Labour Costs	602	-150	0	452	0	452	327	327	125	0
6133	Benefits & Allowances	1,115	0	0	1,115	0	1,115	956	956	159	0
6134	National Insurance	1,075	0	0	1,075	0	1,075	1,008	1,008	67	0
6221	Drugs & Medical Supplies	23	0	0	23	0	23	23	23	0	0
6223	Office Materials & Supplies	964	0	0	964	0	964	964	946	18	18
6224	Print & Non-Print Material	350	0	0	350	0	350	350	331	19	19
6231	Fuel and Lubricants	695	0	0	695	0	695	695	534	161	161
6242	Maintenance of Buildings	1,298	0	0	1,298	0	1,298	1,298	1,298	0	0
6243	Janitorial & Cleaning Supplies	140	0	0	140	0	140	140	140	0	0
6261	Local Travel & Subsistence	284	0	0	284	0	284	284	284	0	0
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	17	0	0
6264	Vehicle Spares & Maintenance	788	0	0	788	0	788	788	435	353	353
6271	Telephone Charges	500	0	0	500	0	500	500	500	0	0
6272	Electricity Charges	5,250	0	0	5,250	0	5,250	5,250	5,250	0	0
6273	Water Charges	683	0	0	683	0	683	683	683	0	0
6281	Security Services	1,440	0	0	1,440	0	1,440	1,440	1,334	106	106
6282	Equipment Maintenance	308	0	0	308	0	308	308	194	114	114
6283	Cleaning & Extermination Services	83	0	0	83	0	83	83	83	0	0
6284	Other	106	0	0	106	0	106	106	106	0	0
6291	National & Other Events	35	0	0	35	0	35	35	0	35	35
6293	Refreshment and Meals	76	0	0	76	0	76	76	76	0	0
6294	Other	110	0	0	110	0	110	110	96	14	14
6302	Training (including Scholarships)	40	0	0	40	0	40	40	40	0	0

MS. M. D. ALI
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 523 - ATTORNEY GENERALS CHAMBERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		56,340	0	0	56,340	0	56,340	56,044	55,565	775	479
6111	Administrative	22,300	0	0	22,300	0	22,300	22,300	22,300	0	0
6113	Other Technical & Craft Skill	850	0	0	850	0	850	850	850	0	0
6116	Contracted Employees	13,972	0	0	13,972	0	13,972	13,972	13,972	0	0
6131	Other Direct Labour Costs	242	0	0	242	0	242	146	146	96	0
6133	Benefits & Allowances	3,092	0	0	3,092	0	3,092	2,901	2,901	191	0
6134	National Insurance	1,370	0	0	1,370	0	1,370	1,370	1,343	27	27
6221	Drugs & Medical Supplies	46	0	0	46	0	46	46	46	0	0
6223	Office Materials & Supplies	1,286	0	0	1,286	0	1,286	1,286	1,285	1	1
6224	Print & Non-Print Material	1,706	0	0	1,706	0	1,706	1,706	1,615	91	91
6231	Fuel and Lubricants	630	0	0	630	0	630	630	630	0	0
6242	Maintenance of Buildings	1,030	0	0	1,030	0	1,030	1,030	1,030	0	0
6243	Janitorial & Cleaning Supplies	139	0	0	139	0	139	139	139	0	0
6261	Local Travel & Subsistence	88	0	0	88	0	88	88	88	0	0
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	15	2	2
6264	Vehicle Spares & Maintenance	525	0	0	525	0	525	525	520	5	5
6271	Telephone Charges	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
6272	Electricity Charges	3,360	0	0	3,360	0	3,360	3,360	3,360	0	0
6273	Water Charges	378	0	0	378	0	378	378	378	0	0
6281	Security Services	1,920	0	0	1,920	0	1,920	1,920	1,819	101	101
6282	Equipment Maintenance	790	0	0	790	0	790	790	595	195	195
6283	Cleaning & Extermination Services	392	0	0	392	0	392	392	392	0	0
6284	Other	1,050	0	0	1,050	0	1,050	1,050	1,021	29	29
6291	National & Other Events	34	0	0	34	0	34	25	0	34	25
6293	Refreshment and Meals	61	0	0	61	0	61	61	61	0	0
6294	Other	12	0	0	12	0	12	12	9	3	3
6322	Subsidies & Contribution to International Orgs	0	0	0	0	0	0	0	0	0	0

MS. M. D. ALI
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**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 524 - OFFICE OF THE STATE SOLICITOR
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		8,063	-19	0	8,044	0	8,044	7,665	7,429	615	236
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	500	47	0	547	0	547	545	545	2	0
6114	Clerical & Office Support	3,294	0	0	3,294	0	3,294	3,217	3,217	77	0
6115	Semi-Skilled Operative & Unskilled	313	29	0	342	0	342	341	341	1	0
6131	Other Direct Labour Costs	145	0	0	145	0	145	76	76	69	0
6133	Benefits & Allowances	518	-95	0	423	0	423	218	218	205	0
6134	National Insurance	326	0	0	326	0	326	301	301	25	0
6221	Drugs & Medical Supplies	22	0	0	22	0	22	22	22	0	0
6223	Office Materials & Supplies	750	0	0	750	0	750	750	728	22	22
6224	Print & Non-Print Material	762	0	0	762	0	762	762	750	12	12
6242	Maintenance of Buildings	180	0	0	180	0	180	180	180	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6261	Local Travel & Subsistence	23	0	0	23	0	23	23	23	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6271	Telephone Charges	168	0	0	168	0	168	168	168	0	0
6272	Electricity Charges	263	0	0	263	0	263	263	263	0	0
6282	Equipment Maintenance	318	0	0	318	0	318	318	123	195	195
6283	Cleaning & Extermination Services	95	0	0	95	0	95	95	90	5	5
6284	Other	194	0	0	194	0	194	194	193	1	1
6293	Refreshment and Meals	69	0	0	69	0	69	69	69	0	0
6294	Other	8	0	0	8	0	8	8	7	1	1

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
PROGRAMME 525 - DEEDS REGISTRY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		38,110	449	0	38,559	0	38,559	38,367	37,698	861	669
6111	Administrative	4,794	0	0	4,794	0	4,794	4,794	4,794	0	0
6114	Clerical & Office Support	13,608	0	0	13,608	0	13,608	13,608	13,608	0	0
6115	Semi-Skilled Operatives & Unskilled	1,252	0	0	1,252	0	1,252	1,252	1,252	0	0
6117	Temporary Employees	0	630	0	630	0	630	626	626	4	0
6131	Other Direct Labour Costs	2,142	0	0	2,142	0	2,142	2,142	2,142	0	0
6133	Benefits & Allowances	1,752	-181	0	1,571	0	1,571	1,571	1,571	0	0
6134	National Insurance	1,463	0	0	1,463	0	1,463	1,463	1,463	0	0
6221	Drugs & Medical Supplies	36	0	0	36	0	36	36	36	0	0
6223	Office Materials & Supplies	1,764	0	0	1,764	0	1,764	1,764	1,133	631	631
6224	Print & Non-Print Material	1,197	0	0	1,197	0	1,197	1,197	1,192	5	5
6231	Fuel and Lubricants	483	0	0	483	0	483	442	442	41	0
6242	Maintenance of Buildings	600	0	0	600	0	600	600	600	0	0
6243	Janitorial & Cleaning Supplies	278	0	0	278	0	278	278	273	5	5
6261	Local Travel & Subsistence	716	0	0	716	0	716	622	617	99	5
6263	Postage Telex & Cablegram	17	0	0	17	0	17	17	8	9	9
6264	Vehicle Spares & Maintenance	252	0	0	252	0	252	252	252	0	0
6271	Telephone Charges	590	0	0	590	0	590	537	537	53	0
6272	Electricity Charges	2,095	0	0	2,095	0	2,095	2,095	2,095	0	0
6273	Water Charges	110	0	0	110	0	110	110	110	0	0
6281	Security Services	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6282	Equipment Maintenance	866	-553	0	313	0	313	313	313	0	0
6283	Cleaning & Extermination Services	590	0	0	590	0	590	590	589	1	1
6284	Other	761	0	0	761	0	761	761	761	0	0
6291	National & Other Events	13	0	0	13	0	13	13	0	13	13
6293	Refreshment and Meals	287	553	0	840	0	840	840	840	0	0
6294	Other	44	0	0	44	0	44	44	44	0	0

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
PROGRAMME 531 - DEFENCE HEADQUARTERS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,523,368	0	726,425	4,249,793	72,172	4,321,965	4,306,174	4,298,938	23,027	7,236
6111	Administrative	128,979	0	0	128,979	0	128,979	128,979	128,979	0	0
6112	Senior Technical	143,383	1,929	0	145,312	0	145,312	145,312	145,302	10	10
6113	Other Technical & Craft Skill	181,512	3,432	0	184,944	0	184,944	184,944	184,762	182	182
6114	Clerical & Office Support	378,461	0	0	378,461	0	378,461	378,461	377,671	790	790
6115	Semi-Skilled Operatives & Unskilled	496,292	-38,322	0	457,970	0	457,970	457,970	456,264	1,706	1,706
6117	Temporary Employees	129,599	32,961	0	162,560	0	162,560	162,560	162,560	0	0
6131	Other Direct Labour Costs	168,126	0	0	168,126	0	168,126	158,910	158,910	9,216	0
6132	Incentives	10,000	0	0	10,000	0	10,000	10,000	9,966	34	34
6133	Benefits & Allowances	219,366	0	0	219,366	0	219,366	212,791	212,710	6,656	81
6134	National Insurance	97,461	0	0	97,461	0	97,461	97,461	97,461	0	0
6135	Pensions	269,000	0	0	269,000	0	269,000	269,000	266,667	2,333	2,333
6221	Drugs & Medical Supplies	12,500	3,000	1,531	17,031	0	17,031	17,031	17,029	2	2
6222	Field Material & Supplies	50,400	0	3,976	54,376	0	54,376	54,376	54,298	78	78
6223	Office Materials & Supplies	12,750	3,000	1,627	17,377	0	17,377	17,377	17,372	5	5
6224	Print & Non-Print Material	17,500	3,000	815	21,315	0	21,315	21,315	21,315	0	0
6231	Fuel and Lubricants	223,600	0	51,452	275,052	0	275,052	275,052	275,041	11	11
6242	Maintenance of Buildings	33,600	2,900	2,500	39,000	0	39,000	39,000	38,961	39	39
6243	Janitorial & Cleaning Supplies	8,610	0	0	8,610	0	8,610	8,610	8,550	60	60
6251	Maintenance of Roads	300	-300	0	0	0	0	0	0	0	0
6252	Maintenance of Bridges	1,100	-1,100	0	0	0	0	0	0	0	0
6255	Maintenance of Other Infrastructure	25,300	-2,500	0	22,800	0	22,800	22,800	22,706	94	94
6261	Local Travel & Subsistence	3,359	3,000	582	6,941	0	6,941	6,941	6,872	69	69
6262	Overseas Conference & Official Visits	13,100	4,500	0	17,600	0	17,600	17,600	17,122	478	478
6263	Postage Telex & Cablegram	620	0	518	1,138	618	1,756	1,756	1,756	0	0
6264	Vehicle Spares & Maintenance	44,500	0	5,000	49,500	0	49,500	49,500	49,400	100	100
6265	Other Transport Travel & Post	69,450	0	135,963	205,413	0	205,413	205,413	205,357	56	56
6271	Telephone Charges	45,000	0	15,812	60,812	0	60,812	60,812	60,734	78	78
6272	Electricity Charges	45,600	0	0	45,600	0	45,600	45,600	45,599	1	1
6273	Water Charges	10,600	0	0	10,600	0	10,600	10,600	10,600	0	0
6282	Equipment Maintenance	67,300	1,000	65,907	134,207	24,514	158,721	158,721	158,675	46	46
6283	Cleaning & Extermination Services	8,300	-2,000	4,032	10,332	0	10,332	10,332	10,317	15	15
6284	Other	6,600	2,000	3,785	12,385	2,040	14,425	14,425	14,425	0	0
6292	Dietary	308,000	0	134,600	442,600	0	442,600	442,600	441,966	634	634
6294	Other	230,400	0	298,325	528,725	45,000	573,725	573,725	573,392	333	333
6302	Training (including Scholarships)	62,700	-16,500	0	46,200	0	46,200	46,200	46,199	1	1

LT. COL. T. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 551 - SUPREME COURT OF JUDICATURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		221,902	0	183	222,085	0	222,085	217,286	216,414	5,671	872
		221,902	0	183	222,085	0	222,085	217,286	216,414	5,671	872
6111	Administrative	21,962	-1,646	0	20,316	0	20,316	20,316	20,316	0	0
6114	Clerical & Office Support	42,865	1,670	0	44,535	0	44,535	44,535	44,535	0	0
6115	Semi-Skilled Operatives & Unskilled	10,438	27	0	10,465	0	10,465	10,465	10,465	0	0
6116	Contracted Employees	7,370	0	0	7,370	0	7,370	7,370	7,370	0	0
6131	Other Direct Labour Costs	3,792	0	0	3,792	0	3,792	3,792	3,792	0	0
6133	Benefits & Allowances	6,078	-288	0	5,790	0	5,790	5,406	5,406	384	0
6134	National Insurance	4,854	237	0	5,091	0	5,091	5,091	5,091	0	0
6221	Drugs & Medical Supplies	110	0	0	110	0	110	110	110	0	0
6222	Field Material & Supplies	110	0	0	110	0	110	110	107	3	3
6223	Office Materials & Supplies	10,100	0	0	10,100	0	10,100	10,097	10,097	3	0
6224	Print & Non-Print Material	9,500	0	0	9,500	0	9,500	9,499	9,499	1	0
6231	Fuel and Lubricants	742	0	0	742	0	742	789	742	0	47
6242	Maintenance of Buildings	13,300	0	0	13,300	0	13,300	13,299	13,299	1	0
6243	Janitorial & Cleaning Supplies	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6255	Maintenance of Other Infrastructure	4,900	0	0	4,900	0	4,900	3,688	3,579	1,321	109
6261	Local Travel & Subsistence	3,100	4,501	183	7,784	0	7,784	7,967	7,783	1	184
6263	Postage Telex & Cablegram	635	0	0	635	0	635	634	634	1	0
6264	Vehicle Spares & Maintenance	900	0	0	900	0	900	850	848	52	2
6271	Telephone Charges	2,500	0	0	2,500	0	2,500	2,493	2,493	7	0
6272	Electricity Charges	11,568	0	0	11,568	0	11,568	9,167	9,167	2,401	0
6273	Water Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	16,328	-4,501	0	11,827	0	11,827	10,859	10,366	1,461	493
6282	Equipment Maintenance	4,950	0	0	4,950	0	4,950	4,950	4,950	0	0
6283	Cleaning & Extermination Services	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6284	Other	26,500	0	0	26,500	0	26,500	26,500	26,489	11	11
6291	National & Other Events	400	0	0	400	0	400	399	378	22	21
6293	Refreshment and Meals	6,200	0	0	6,200	0	6,200	6,200	6,200	0	0
6294	Other	5,950	0	0	5,950	0	5,950	5,950	5,948	2	2

MS. S. RAMLAL
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
PROGRAMME 552 - MAGISTRATES DEPARTMENT
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		196,037	0	557	196,594	4,019	200,613	198,760	197,918	2,695	842
6111	Administrative	34,631	3,139	0	37,770	0	37,770	37,770	37,770	0	0
6113	Other Technical & Craft Skill	2,952	390	0	3,342	0	3,342	3,342	3,342	0	0
6114	Clerical & Office Support	28,549	0	0	28,549	0	28,549	28,549	28,549	0	0
6115	Semi-Skilled Operatives & Unskilled	2,190	0	0	2,190	0	2,190	2,190	2,190	0	0
6116	Contracted Employees	26,622	0	0	26,622	0	26,622	26,623	26,622	0	1
6117	Temporary Employees	5,085	-971	0	4,114	0	4,114	4,114	4,114	0	0
6131	Other Direct Labour Costs	607	-242	0	365	0	365	365	221	144	144
6133	Benefits & Allowances	12,731	-2,316	0	10,415	0	10,415	10,415	10,226	189	189
6134	National Insurance	3,599	0	0	3,599	0	3,599	3,599	3,599	0	0
6221	Drugs & Medical Supplies	320	0	0	320	0	320	320	320	0	0
6222	Field Material & Supplies	250	0	0	250	0	250	250	247	3	3
6223	Office Materials & Supplies	5,150	0	0	5,150	0	5,150	5,150	5,149	1	1
6224	Print & Non-Print Material	19,000	0	0	19,000	0	19,000	19,000	19,000	0	0
6242	Maintenance of Buildings	14,850	0	0	14,850	0	14,850	13,575	13,314	1,536	261
6243	Janitorial & Cleaning Supplies	3,710	0	0	3,710	0	3,710	3,710	3,709	1	1
6255	Maintenance of Other Infrastructure	2,876	0	0	2,876	0	2,876	2,876	2,642	234	234
6261	Local Travel & Subsistence	19,800	0	557	20,357	4,019	24,376	24,375	24,371	5	4
6263	Postage Telex & Cablegram	210	0	0	210	0	210	210	210	0	0
6271	Telephone Charges	780	0	0	780	0	780	732	732	48	0
6272	Electricity Charges	2,010	0	0	2,010	0	2,010	1,480	1,480	530	0
6273	Water Charges	1,010	0	0	1,010	0	1,010	1,010	1,010	0	0
6282	Equipment Maintenance	375	0	0	375	0	375	375	375	0	0
6283	Cleaning & Extermination Services	900	0	0	900	0	900	900	898	2	2
6284	Other	6,500	0	0	6,500	0	6,500	6,500	6,499	1	1
6291	National & Other Events	230	0	0	230	0	230	230	230	0	0
6293	Refreshment and Meals	750	0	0	750	0	750	750	750	0	0
6294	Other	350	0	0	350	0	350	350	349	1	1

MS. S. RAMLAL
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
PROGRAMME 561 - PUBLIC PROSECUTIONS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		53,304	0	624	53,928	0	53,928	51,144	50,264	3,664	880
6111	Administrative	27,429	0	0	27,429	0	27,429	26,980	26,980	449	0
6113	Other Technical & Craft Skill	0	228	0	228	0	228	222	222	6	0
6114	Clerical & Office Support	2,000	0	0	2,000	0	2,000	1,671	1,671	329	0
6115	Semi-Skilled Operatives & Unskilled	313	0	0	313	0	313	313	313	0	0
6116	Contracted Employees	2,144	385	0	2,529	0	2,529	2,466	2,465	64	1
6117	Temporary Employees	78	0	0	78	0	78	35	30	48	5
6131	Other Direct Labour Costs	1,000	0	0	1,000	0	1,000	796	796	204	0
6133	Benefits & Allowances	5,906	-613	0	5,293	0	5,293	4,551	4,551	742	0
6134	National Insurance	1,183	0	0	1,183	0	1,183	1,183	1,183	0	0
6221	Drugs & Medical Supplies	20	0	0	20	0	20	15	15	5	0
6223	Office Materials & Supplies	1,500	-243	0	1,257	0	1,257	1,257	1,254	3	3
6224	Print & Non-Print Material	1,600	-845	0	755	0	755	800	378	377	422
6231	Fuel and Lubricants	100	650	624	1,374	0	1,374	579	541	833	38
6241	Rental of Buildings	780	570	0	1,350	0	1,350	1,350	1,350	0	0
6242	Maintenance of Buildings	1,200	0	0	1,200	0	1,200	1,195	1,068	132	127
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	40	39	1	1
6255	Maintenance of Other Infrastructure	500	-500	0	0	0	0	0	0	0	0
6261	Local Travel & Subsistence	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6263	Postage Telex & Cablegram	6	0	0	6	0	6	6	6	0	0
6264	Vehicle Spares & Maintenance	100	214	0	314	0	314	314	307	7	7
6271	Telephone Charges	780	90	0	870	0	870	870	802	68	68
6272	Electricity Charges	2,200	-570	0	1,630	0	1,630	1,630	1,555	75	75
6273	Water Charges	1,200	438	0	1,638	0	1,638	1,500	1,476	162	24
6282	Equipment Maintenance	345	-65	0	280	0	280	230	163	117	67
6283	Cleaning & Extermination Services	50	88	0	138	0	138	138	138	0	0
6284	Other	1,500	153	0	1,653	0	1,653	1,653	1,641	12	12
6293	Refreshment and Meals	80	20	0	100	0	100	100	84	16	16
6294	Other	50	0	0	50	0	50	50	36	14	14

MS. S. ALI- HACK
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
PROGRAMME 571 - OMBUDSMAN
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		4,426	0	0	4,426	0	4,426	3,050	3,040	1,386	10
6113	Other Tech. & Craft Skill	435	39	0	474	0	474	474	474	0	0
6114	Clerical & Office Support	740	121	0	861	0	861	860	860	1	0
6115	Semi-Skilled Operatives & Unskilled	313	28	0	341	0	341	341	341	0	0
6116	Contracted Employees	1,172	-415	0	757	0	757	229	229	528	0
6117	Temporary Employees	20	0	0	20	0	20	20	20	0	0
6131	Other Direct Labour Costs	109	209	0	318	0	318	318	318	0	0
6133	Benefits & Allowances	124	0	0	124	0	124	101	101	23	0
6134	National Insurance	124	18	0	142	0	142	142	142	0	0
6223	Office Materials & Supplies	100	0	0	100	0	100	0	0	100	0
6224	Print & Non-Print Material	80	0	0	80	0	80	2	0	80	2
6231	Fuel and Lubricants	100	0	0	100	0	100	0	0	100	0
6243	Janitorial & Cleaning Supplies	40	0	0	40	0	40	0	0	40	0
6261	Local Travel & Subsistence	50	0	0	50	0	50	50	46	4	4
6263	Postage Telex & Cablegram	8	0	0	8	0	8	0	0	8	0
6264	Vehicle Spares & Maintenance	100	0	0	100	0	100	0	0	100	0
6271	Telephone Charges	100	25	0	125	0	125	125	123	2	2
6272	Electricity Charges	500	0	0	500	0	500	378	378	122	0
6282	Equipment Maintenance	50	-10	0	40	0	40	0	0	40	0
6284	Other	80	-15	0	65	0	65	9	8	57	1
6293	Refreshment and Meals	10	0	0	10	0	10	1	0	10	1
6322	Subsidies & Contribution to International Orgs	171	0	0	171	0	171	0	0	171	0

MS. O. GOBERDHAN
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
PROGRAMME 581 - PUBLIC SERVICE APPELLATE TRIBUNAL
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,258	0	0	7,258	0	7,258	7,067	7,017	241	50
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	892	0	0	892	0	892	892	892	0	0
6116	Contracted Employees	2,796	-54	0	2,742	0	2,742	2,638	2,638	104	0
6131	Other Direct Labour Costs	96	54	0	150	0	150	150	150	0	0
6133	Benefits & Allowances	101	0	0	101	0	101	82	82	19	0
6134	National Insurance	87	0	0	87	0	87	78	78	9	0
6221	Drugs & Medical Supplies	16	0	0	16	0	16	16	8	8	8
6223	Office Materials & Supplies	120	0	0	120	0	120	119	119	1	0
6224	Print & Non-Print Material	160	-24	0	136	0	136	116	112	24	4
6231	Fuel and Lubricants	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	206	0	0	206	0	206	206	197	9	9
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	58	58	2	0
6261	Local Travel & Subsistence	220	-28	0	192	0	192	175	174	18	1
6263	Postage Telex & Cablegram	9	0	0	9	0	9	2	0	9	2
6271	Telephone Charges	220	121	0	341	0	341	341	328	13	13
6272	Electricity Charges	1,513	0	0	1,513	0	1,513	1,511	1,502	11	9
6273	Water Charges	252	-21	0	231	0	231	231	231	0	0
6281	Security Services	0	0	0	0	0	0	0	0	0	0
6282	Equipment Maintenance	100	-100	0	0	0	0	0	0	0	0
6283	Cleaning & Extermination Services	140	28	0	168	0	168	159	159	9	0
6284	Other	200	39	0	239	0	239	238	234	5	4
6291	National & Other Events	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	50	0	0	50	0	50	50	50	0	0
6294	Other	20	-15	0	5	0	5	5	5	0	0

MS. T. KING
HEAD OF BUDGET AGENCY

AGENCY 71 - REGION 1: BARIMA/ WAINI
PROGRAMME 711 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		54,725	0	0	54,725	2,484	57,209	55,458	55,458	1,751	0
6111	Administrative	1,427	-560	0	867	0	867	867	867	0	0
6113	Other Technical & Craft Skill	1,804	-400	0	1,404	0	1,404	1,130	1,130	274	0
6114	Clerical & Office Support	6,549	-796	0	5,753	0	5,753	5,753	5,753	0	0
6115	Semi-Skilled Operatives & Unskilled	7,394	0	0	7,394	0	7,394	7,394	7,394	0	0
6116	Contracted Employees	772	1,756	0	2,528	0	2,528	2,528	2,528	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	1,786	0	0	1,786	0	1,786	1,168	1,168	618	0
6133	Benefits & Allowances	2,727	0	0	2,727	0	2,727	2,121	2,121	606	0
6134	National Insurance	1,451	0	0	1,451	0	1,451	1,200	1,200	251	0
6211	Expenses Specific to Agency	8,970	0	0	8,970	2,484	11,454	11,454	11,454	0	0
6222	Field Material & Supplies	425	0	0	425	0	425	425	425	0	0
6223	Office Materials & Supplies	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6224	Print & Non-Print Material	410	0	0	410	0	410	410	410	0	0
6231	Fuel and Lubricants	6,800	0	0	6,800	0	6,800	6,799	6,799	1	0
6243	Janitorial & Cleaning Supplies	670	0	0	670	0	670	669	669	1	0
6261	Local Travel & Subsistence	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6264	Vehicle Spares & Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6265	Other Transport Travel & Post	500	0	0	500	0	500	500	500	0	0
6271	Telephone Charges	590	0	0	590	0	590	590	590	0	0
6281	Security Services	1,640	0	0	1,640	0	1,640	1,640	1,640	0	0
6282	Equipment Maintenance	230	0	0	230	0	230	230	230	0	0
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	60	0	0
6284	Other	160	0	0	160	0	160	160	160	0	0
6291	National & Other Events	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6293	Refreshment and Meals	210	0	0	210	0	210	210	210	0	0
6302	Training (including Scholarships)	110	0	0	110	0	110	110	110	0	0
6311	Rates and Taxes	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6312	Subvention to Local Authority	0	0	0	0	0	0	0	0	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

**AGENCY 71 – REGION 1: BARIMA/ WAINI
PROGRAMME 712 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		112,860	0	0	112,860	3,000	115,860	113,866	113,851	2,009	15
6113	Other Technical & Craft Skill	7,855	0	0	7,855	0	7,855	7,389	7,389	466	0
6115	Semi-Skilled Operatives & Unskilled	8,150	0	0	8,150	0	8,150	8,139	8,139	11	0
6116	Contracted Employees	2,127	0	0	2,127	0	2,127	2,106	2,106	21	0
6117	Temporary Employees	4,027	0	0	4,027	0	4,027	3,774	3,759	268	15
6131	Other Direct Labour Costs	1,415	0	0	1,415	0	1,415	780	780	635	0
6133	Benefits & Allowances	2,602	0	0	2,602	0	2,602	2,170	2,170	432	0
6134	National Insurance	1,335	0	0	1,335	0	1,335	1,159	1,159	176	0
6222	Field Material & Supplies	420	0	0	420	0	420	420	420	0	0
6223	Office Materials & Supplies	60	0	0	60	0	60	60	60	0	0
6224	Print & Non-Print Material	0	0	0	0	0	0	0	0	0	0
6231	Fuel and Lubricants	45,000	0	0	45,000	3,000	48,000	48,000	48,000	0	0
6242	Maintenance of Buildings	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6251	Maintenance of Roads	6,800	0	0	6,800	0	6,800	6,800	6,800	0	0
6252	Maintenance of Bridges	750	0	0	750	0	750	750	750	0	0
6255	Maintenance of Other Infrastructure	1,250	0	0	1,250	0	1,250	1,250	1,250	0	0
6261	Local Travel & Subsistence	1,225	0	0	1,225	0	1,225	1,225	1,225	0	0
6264	Vehicle Spares & Maintenance	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6265	Other Transport Travel & Post	1,410	0	0	1,410	0	1,410	1,410	1,410	0	0
6271	Telephone Charges	65	0	0	65	0	65	65	65	0	0
6281	Security Services	17,219	0	0	17,219	0	17,219	17,219	17,219	0	0
6282	Equipment Maintenance	50	0	0	50	0	50	50	50	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION 1: BARIMA/WAINI
PROGRAMME 713 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		406,364	0	0	406,364	1,000	407,364	399,953	399,792	7,572	161
6111	Administrative	46,975	1,055	0	48,030	0	48,030	48,030	48,030	0	0
6112	Senior Technical	61,659	2,128	0	63,787	0	63,787	63,787	63,730	57	57
6113	Other Technical & Craft Skill	0	195	0	195	0	195	195	195	0	0
6114	Clerical & Office Support	654	0	0	654	0	654	654	654	0	0
6115	Semi-Skilled Operatives & Unskilled	97,410	7,722	0	105,132	0	105,132	105,132	105,132	0	0
6116	Contracted Employees	0	1,934	0	1,934	0	1,934	1,885	1,885	49	0
6117	Temporary Employees	732	0	0	732	0	732	732	732	0	0
6131	Other Direct Labour Costs	1,766	970	0	2,736	0	2,736	2,736	2,736	0	0
6133	Benefits & Allowances	61,349	-14,004	0	47,345	0	47,345	41,099	40,995	6,350	104
6134	National Insurance	17,194	0	0	17,194	0	17,194	16,197	16,197	997	0
6221	Drugs & Medical Supplies	1,452	0	0	1,452	0	1,452	1,452	1,452	0	0
6222	Field Material & Supplies	8,650	0	0	8,650	0	8,650	8,650	8,650	0	0
6223	Office Materials & Supplies	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6224	Print & Non-Print Material	6,200	0	0	6,200	0	6,200	6,090	6,090	110	0
6231	Fuel and Lubricants	12,200	0	0	12,200	0	12,200	12,200	12,200	0	0
6241	Rental of Buildings	800	0	0	800	0	800	800	800	0	0
6242	Maintenance of Buildings	19,500	0	0	19,500	0	19,500	19,500	19,500	0	0
6243	Janitorial & Cleaning Supplies	2,400	0	0	2,400	0	2,400	2,400	2,400	0	0
6252	Maintenance of Bridges	650	0	0	650	0	650	650	650	0	0
6255	Maintenance of Other Infrastructure	1,750	0	0	1,750	0	1,750	1,750	1,750	0	0
6261	Local Travel & Subsistence	11,430	0	0	11,430	0	11,430	11,430	11,430	0	0
6263	Postage Telex & Cablegram	117	0	0	117	0	117	108	108	9	0
6264	Vehicle Spares & Maintenance	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6265	Other Transport Travel & Post	3,700	-660	0	3,040	0	3,040	3,040	3,040	0	0
6271	Telephone Charges	470	0	0	470	0	470	470	470	0	0
6281	Security Services	14,759	0	0	14,759	0	14,759	14,759	14,759	0	0
6282	Equipment Maintenance	225	0	0	225	0	225	225	225	0	0
6283	Cleaning & Extermination Services	284	0	0	284	0	284	284	284	0	0
6284	Other	500	0	0	500	0	500	500	500	0	0
6291	National & Other Events	3,700	660	0	4,360	0	4,360	4,360	4,360	0	0
6292	Dietary	13,900	0	0	13,900	1,000	14,900	14,900	14,900	0	0
6293	Refreshment and Meals	600	0	0	600	0	600	600	600	0	0
6294	Other	170	0	0	170	0	170	170	170	0	0
6302	Training (including Scholarships)	6,268	0	0	6,268	0	6,268	6,268	6,268	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

**AGENCY 71- REGION 1: BARIMA/WAINI
PROGRAMME 714- HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
TOTAL APPROPRIATION EXPENDITURE		124,024	0	0	124,024	0	124,024	123,597	123,565	459	32
6112 Senior Technical		2,108	0	0	2,108	0	2,108	1,693	1,661	447	32
6113 Other Technical & Craft Skill		26,989	0	0	26,989	0	26,989	26,989	26,989	0	0
6114 Clerical & Office Support		751	0	0	751	0	751	751	751	0	0
6115 Semi-Skilled Operatives & Unskilled		20,765	0	0	20,765	0	20,765	20,765	20,765	0	0
6131 Other Direct Labour Costs		2,824	0	0	2,824	0	2,824	2,824	2,824	0	0
6133 Benefits & Allowances		11,013	0	0	11,013	0	11,013	11,013	11,013	0	0
6134 National Insurance		4,044	0	0	4,044	0	4,044	4,044	4,044	0	0
6221 Drugs & Medical Supplies		1,340	0	0	1,340	0	1,340	1,340	1,340	0	0
6222 Field Material & Supplies		1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
6223 Office Materials & Supplies		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6224 Print & Non-Print Material		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6231 Fuel and Lubricants		11,200	0	0	11,200	0	11,200	11,200	11,200	0	0
6242 Maintenance of Buildings		8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
6243 Janitorial & Cleaning Supplies		2,550	0	0	2,550	0	2,550	2,550	2,550	0	0
6252 Maintenance of Bridges		0	0	0	0	0	0	0	0	0	0
6255 Maintenance of Other Infrastructure		500	0	0	500	0	500	500	500	0	0
6261 Local Travel & Subsistence		14,000	0	0	14,000	0	14,000	14,000	14,000	0	0
6263 Postage Telex & Cablegram		12	0	0	12	0	12	0	0	12	0
6264 Vehicle Spares & Maintenance		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6265 Other Transport Travel & Post		600	0	0	600	0	600	600	600	0	0
6271 Telephone Charges		700	0	0	700	0	700	700	700	0	0
6282 Equipment Maintenance		290	0	0	290	0	290	290	290	0	0
6284 Other		978	0	0	978	0	978	978	978	0	0
6291 National & Other Events		300	0	0	300	0	300	300	300	0	0
6292 Dietary		6,450	0	0	6,450	0	6,450	6,450	6,450	0	0
6293 Refreshment and Meals		195	0	0	195	0	195	195	195	0	0
6294 Other		0	0	0	0	0	0	0	0	0	0
6302 Training (including Scholarships)		615	0	0	615	0	615	615	615	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 721 - REGIONAL ADMIN & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		76,872	130	0	77,002	1,025	78,027	78,027	76,379	1,648	1,648
6111	Administrative	6,018	0	0	6,018	0	6,018	6,018	5,054	964	964
6112	Senior Technical	662	0	0	662	0	662	662	360	302	302
6113	Other Technical & Craft Skill	3,189	0	0	3,189	0	3,189	3,189	3,189	0	0
6114	Clerical & Office Support	18,026	0	0	18,026	0	18,026	18,026	17,829	197	197
6115	Semi-Skilled Operatives & Unskilled	9,423	0	0	9,423	0	9,423	9,423	9,423	0	0
6131	Other Direct Labour Costs	4,352	0	0	4,352	0	4,352	4,352	4,241	111	111
6133	Benefits & Allowances	3,055	0	0	3,055	0	3,055	3,055	3,051	4	4
6134	National Insurance	3,045	0	0	3,045	0	3,045	3,045	2,980	65	65
6211	Expenses Specific to Agency	4,040	87	0	4,127	1,025	5,152	5,152	5,151	1	1
6221	Drugs & Medical Supplies	55	0	0	55	0	55	55	55	0	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6224	Print & Non-Print Material	890	0	0	890	0	890	890	890	0	0
6231	Fuel and Lubricants	7,600	0	0	7,600	0	7,600	7,600	7,600	0	0
6261	Local Travel & Subsistence	2,350	0	0	2,350	0	2,350	2,350	2,349	1	1
6263	Postage Telex & Cablegram	8	0	0	8	0	8	8	8	0	0
6265	Other Transport Travel & Post	40	0	0	40	0	40	40	40	0	0
6271	Telephone Charges	1,400	130	0	1,530	0	1,530	1,530	1,530	0	0
6272	Electricity Charges	4,836	0	0	4,836	0	4,836	4,836	4,835	1	1
6273	Water Charges	299	0	0	299	0	299	299	299	0	0
6282	Equipment Maintenance	600	0	0	600	0	600	600	600	0	0
6283	Cleaning & Extermination Services	150	0	0	150	0	150	150	150	0	0
6291	National & Other Events	750	0	0	750	0	750	750	750	0	0
6293	Refreshment and Meals	550	0	0	550	0	550	550	550	0	0
6294	Other	850	0	0	850	0	850	850	849	1	1
6302	Training (including Scholarships)	466	0	0	466	0	466	466	466	0	0
6311	Rates and Taxes	1,218	-87	0	1,131	0	1,131	1,131	1,130	1	1

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 722- AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		142,361	0	0	142,361	0	142,361	141,376	137,003	5,358	4,373
6112 Senior Technical		608	0	0	608	0	608	608	608	0	0
6113 Other Technical & Craft Skill		8,843	0	0	8,843	0	8,843	8,843	8,040	803	803
6114 Clerical & Office Support		3,119	0	0	3,119	0	3,119	3,119	2,748	371	371
6115 Semi-Skilled Operatives & Unskilled		24,569	0	0	24,569	0	24,569	24,569	22,844	1,725	1,725
6116 Contracted Employees		1,149	0	0	1,149	0	1,149	164	164	985	0
6131 Other Direct Labour Costs		3,109	-130	0	2,979	0	2,979	2,979	1,929	1,050	1,050
6133 Benefits & Allowances		1,758	130	0	1,888	0	1,888	1,888	1,861	27	27
6134 National Insurance		3,005	0	0	3,005	0	3,005	3,005	2,611	394	394
6221 Drugs & Medical Supplies		31	0	0	31	0	31	31	31	0	0
6222 Field Material & Supplies		97	0	0	97	0	97	97	97	0	0
6223 Office Materials & Supplies		380	0	0	380	0	380	380	379	1	1
6224 Print & Non-Print Material		110	0	0	110	0	110	110	110	0	0
6231 Fuel and Lubricants		27,200	0	0	27,200	0	27,200	27,200	27,200	0	0
6253 Maintenance of Drainage & Irrigation		66,000	0	0	66,000	0	66,000	66,000	65,998	2	2
6261 Local Travel & Subsistence		450	0	0	450	0	450	450	450	0	0
6264 Vehicle Spares & Maintenance		1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
6271 Telephone Charges		220	0	0	220	0	220	220	220	0	0
6282 Equipment Maintenance		65	0	0	65	0	65	65	65	0	0
6291 National & Other Events		121	0	0	121	0	121	121	121	0	0
6293 Refreshment and Meals		27	0	0	27	0	27	27	27	0	0
6302 Training (including Scholarships)		50	0	0	50	0	50	50	50	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 723 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		70,447	0	0	70,447	0	70,447	70,447	69,386	1,061	1,061
6113	Other Technical & Craft Skill	7,696	0	0	7,696	0	7,696	7,696	7,696	0	0
6114	Clerical & Office Support	1,307	0	0	1,307	0	1,307	1,307	1,307	0	0
6115	Semi-Skilled Operatives & Unskilled	4,130	0	0	4,130	0	4,130	4,130	4,083	47	47
6131	Other Direct Labour Costs	1,070	0	0	1,070	0	1,070	1,070	853	217	217
6133	Benefits & Allowances	1,382	0	0	1,382	0	1,382	1,382	643	739	739
6134	National Insurance	1,108	0	0	1,108	0	1,108	1,108	1,051	57	57
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Material & Supplies	120	0	0	120	0	120	120	120	0	0
6223	Office Materials & Supplies	140	0	0	140	0	140	140	140	0	0
6224	Print & Non-Print Material	110	0	0	110	0	110	110	110	0	0
6242	Maintenance of Buildings	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6243	Janitorial & Cleaning Supplies	275	0	0	275	0	275	275	275	0	0
6251	Maintenance of Roads	7,700	0	0	7,700	0	7,700	7,700	7,700	0	0
6252	Maintenance of Bridges	300	0	0	300	0	300	300	299	1	1
6254	Maintenance of Sea & River Defence	200	0	0	200	0	200	200	200	0	0
6255	Maintenance of Other Infrastructure	3,580	0	0	3,580	0	3,580	3,580	3,580	0	0
6261	Local Travel & Subsistence	200	0	0	200	0	200	200	200	0	0
6264	Vehicle Spares & Maintenance	4,600	0	0	4,600	0	4,600	4,600	4,600	0	0
6281	Security Services	30,192	0	0	30,192	0	30,192	30,192	30,192	0	0
6283	Cleaning & Extermination Services	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	22	0	0	22	0	22	22	22	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM
PROGRAMME 724- EDUCATIONAL DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		633,374	-447	0	632,927	5,000	637,927	637,927	637,095	832	832
6111	Administrative	135,014	0	0	135,014	0	135,014	135,014	134,907	107	107
6112	Senior Technical	201,880	0	0	201,880	0	201,880	201,880	201,385	495	495
6113	Other Technical & Craft Skill	42,126	0	0	42,126	0	42,126	42,126	42,043	83	83
6114	Clerical & Office Support	4,344	0	0	4,344	0	4,344	4,344	4,344	0	0
6115	Semi-Skilled Operatives & Unskilled	49,157	-1,775	0	47,382	0	47,382	47,382	47,286	96	96
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	4,177	1,775	0	5,952	0	5,952	5,952	5,932	20	20
6133	Benefits & Allowances	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
6134	National Insurance	32,634	0	0	32,634	0	32,634	32,634	32,634	0	0
6221	Drugs & Medical Supplies	1,756	0	0	1,756	0	1,756	1,756	1,756	0	0
6222	Field Material & Supplies	9,745	0	0	9,745	0	9,745	9,745	9,745	0	0
6223	Office Materials & Supplies	8,200	0	0	8,200	0	8,200	8,200	8,199	1	1
6224	Print & Non-Print Material	7,400	0	0	7,400	0	7,400	7,400	7,400	0	0
6231	Fuel and Lubricants	2,000	0	0	2,000	0	2,000	2,000	1,999	1	1
6242	Maintenance of Buildings	19,280	0	0	19,280	0	19,280	19,280	19,280	0	0
6243	Janitorial & Cleaning Supplies	850	0	0	850	0	850	850	850	0	0
6255	Maintenance of Other Infrastructure	2,965	0	0	2,965	0	2,965	2,965	2,965	0	0
6261	Local Travel & Subsistence	3,340	0	0	3,340	0	3,340	3,340	3,340	0	0
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintenance	240	0	0	240	0	240	240	240	0	0
6265	Other Transport Travel & Post	110	0	0	110	0	110	110	110	0	0
6271	Telephone Charges	1,570	-447	0	1,123	0	1,123	1,123	1,123	0	0
6272	Electricity Charges	17,900	0	0	17,900	0	17,900	17,900	17,896	4	4
6273	Water Charges	3,715	0	0	3,715	0	3,715	3,715	3,715	0	0
6281	Security Services	29,448	0	0	29,448	0	29,448	29,448	29,437	11	11
6282	Equipment Maintenance	280	0	0	280	0	280	280	280	0	0
6283	Cleaning & Extermination Services	390	0	0	390	0	390	390	389	1	1
6284	Other	14,040	0	0	14,040	0	14,040	14,040	14,028	12	12
6291	National & Other Events	1,450	0	0	1,450	0	1,450	1,450	1,450	0	0
6292	Dietary	10,510	0	0	10,510	5,000	15,510	15,510	15,510	0	0
6293	Refreshment and Meals	640	0	0	640	0	640	640	640	0	0
6294	Other	75	0	0	75	0	75	75	74	1	1
6302	Training (including Scholarships)	3,113	0	0	3,113	0	3,113	3,113	3,113	0	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 72 - REGION 2: POMEROON/SUPENAAM
PROGRAMME 725 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		211,483	317	0	211,800	3,300	215,100	215,100	210,190	4,910	4,910
6111	Administrative	0	1,945	0	1,945	0	1,945	1,945	1,945	0	0
6112	Senior Technical	13,323	-1,945	0	11,378	0	11,378	11,378	11,378	0	0
6113	Other Technical & Craft Skill	30,415	0	0	30,415	0	30,415	30,415	30,415	0	0
6114	Clerical & Office Support	7,147	0	0	7,147	0	7,147	7,147	7,147	0	0
6115	Semi-Skilled Operatives & Unskilled	47,178	0	0	47,178	0	47,178	47,178	47,178	0	0
6116	Contracted Employees	13,341	0	0	13,341	0	13,341	13,341	11,697	1,644	1,644
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	10,094	0	0	10,094	0	10,094	10,094	7,748	2,346	2,346
6133	Benefits & Allowances	15,330	0	0	15,330	0	15,330	15,330	15,029	301	301
6134	National Insurance	7,755	0	0	7,755	0	7,755	7,755	7,569	186	186
6221	Drugs & Medical Supplies	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222	Field Material & Supplies	4,804	0	0	4,804	0	4,804	4,804	4,804	0	0
6223	Office Materials & Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6224	Print & Non-Print Material	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6231	Fuel and Lubricants	3,700	0	0	3,700	0	3,700	3,700	3,699	1	1
6242	Maintenance of Buildings	6,925	0	0	6,925	0	6,925	6,925	6,925	0	0
6243	Janitorial & Cleaning Supplies	3,400	0	0	3,400	0	3,400	3,400	3,400	0	0
6255	Maintenance of Other Infrastructure	2,235	0	0	2,235	3,300	5,535	5,535	5,535	0	0
6261	Local Travel & Subsistence	2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	5	0	0
6264	Vehicle Spares & Maintenance	900	0	0	900	0	900	900	900	0	0
6265	Other Transport Travel & Post	822	0	0	822	0	822	822	818	4	4
6271	Telephone Charges	1,200	317	0	1,517	0	1,517	1,517	1,517	0	0
6272	Electricity Charges	21,050	0	0	21,050	0	21,050	21,050	21,050	0	0
6273	Water Charges	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6282	Equipment Maintenance	750	0	0	750	0	750	750	749	1	1
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	699	1	1
6284	Other	30	0	0	30	0	30	30	30	0	0
6291	National & Other Events	110	0	0	110	0	110	110	110	0	0
6292	Dietary	5,622	0	0	5,622	0	5,622	5,622	5,621	1	1
6293	Refreshment and Meals	115	0	0	115	0	115	115	114	1	1
6294	Other	4,717	0	0	4,717	0	4,717	4,717	4,294	423	423
6302	Training (including Scholarships)	615	0	0	615	0	615	615	614	1	1

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND /WEST DEMERARA
PROGRAMME 731 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		102,977	0	0	102,977	1,515	104,492	104,492	102,003	2,489	2,489
6111	Administrative	7,912	0	0	7,912	0	7,912	7,912	7,912	0	0
6113	Other Technical & Craft Skill	9,018	-939	0	8,079	0	8,079	8,079	8,060	19	19
6114	Clerical & Office Support	19,494	-460	0	19,034	0	19,034	19,034	18,927	107	107
6115	Semi-Skilled Operatives & Unskilled	16,218	0	0	16,218	0	16,218	16,218	16,203	15	15
6116	Contracted Employees	784	1,399	0	2,183	0	2,183	2,183	2,183	0	0
6131	Other Direct Labour Costs	4,899	-200	0	4,699	0	4,699	4,699	4,525	174	174
6133	Benefits & Allowances	4,410	200	0	4,610	0	4,610	4,610	4,525	85	85
6134	National Insurance	4,378	0	0	4,378	0	4,378	4,378	4,291	87	87
6211	Expenses Specific to Agency	4,700	0	0	4,700	1,515	6,215	6,215	6,113	102	102
6222	Field Material & Supplies	210	0	0	210	0	210	210	208	2	2
6223	Office Materials & Supplies	2,900	0	0	2,900	0	2,900	2,900	2,899	1	1
6224	Print & Non-Print Material	700	800	0	1,500	0	1,500	1,500	1,499	1	1
6231	Fuel and Lubricants	3,400	0	0	3,400	0	3,400	3,400	3,394	6	6
6243	Janitorial & Cleaning Supplies	380	0	0	380	0	380	380	378	2	2
6261	Local Travel & Subsistence	4,000	-800	0	3,200	0	3,200	3,200	1,690	1,510	1,510
6264	Vehicle Spares & Maintenance	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6271	Telephone Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6272	Electricity Charges	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
6273	Water Charges	590	0	0	590	0	590	590	590	0	0
6281	Security Services	4,920	0	0	4,920	0	4,920	4,920	4,919	1	1
6282	Equipment Maintenance	1,330	0	0	1,330	0	1,330	1,330	1,323	7	7
6283	Cleaning & Extermination Services	250	0	0	250	0	250	250	219	31	31
6284	Other	520	0	0	520	0	520	520	520	0	0
6291	National & Other Events	1,700	0	0	1,700	0	1,700	1,700	1,675	25	25
6293	Refreshment and Meals	710	0	0	710	0	710	710	710	0	0
6294	Other	14	0	0	14	0	14	14	13	1	1
6302	Training (including Scholarships)	240	0	0	240	0	240	240	156	84	84
6311	Rates and Taxes	1,000	0	0	1,000	0	1,000	1,000	771	229	229

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND /WEST DEMERARA
PROGRAMME 732 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		143,213	0	0	143,213	0	143,213	143,213	142,244	969	969
6113	Other Technical & Craft Skill	1,367	0	0	1,367	0	1,367	1,367	1,366	1	1
6114	Clerical & Office Support	683	0	0	683	0	683	683	683	0	0
6115	Semi-Skilled Operatives & Unskilled	24,208	-400	0	23,808	0	23,808	23,808	23,766	42	42
6117	Temporary Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	414	200	0	614	0	614	614	460	154	154
6133	Benefits & Allowances	1,575	200	0	1,775	0	1,775	1,775	1,599	176	176
6134	National Insurance	2,085	0	0	2,085	0	2,085	2,085	2,085	0	0
6222	Field Material & Supplies	220	0	0	220	0	220	220	219	1	1
6223	Office Materials & Supplies	400	0	0	400	0	400	400	396	4	4
6224	Print & Non-Print Material	260	0	0	260	0	260	260	245	15	15
6231	Fuel and Lubricants	17,000	0	0	17,000	0	17,000	17,000	16,975	25	25
6253	Maintenance of Drainage & Irrigation	86,000	0	0	86,000	0	86,000	86,000	85,986	14	14
6255	Maintenance of Other Infrastructure	1,000	0	0	1,000	0	1,000	1,000	998	2	2
6261	Local Travel & Subsistence	1,150	0	0	1,150	0	1,150	1,150	650	500	500
6264	Vehicle Spares & Maintenance	3,360	0	0	3,360	0	3,360	3,360	3,331	29	29
6281	Security Services	1,772	0	0	1,772	0	1,772	1,772	1,772	0	0
6282	Equipment Maintenance	294	0	0	294	0	294	294	294	0	0
6291	National & Other Events	15	0	0	15	0	15	15	15	0	0
6293	Refreshment and Meals	210	0	0	210	0	210	210	210	0	0
6311	Rates and Taxes	1,200	0	0	1,200	0	1,200	1,200	1,194	6	6

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND /WEST DEMERARA
PROGRAMME 733 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		68,916	0	0	68,916	0	68,916	68,916	67,175	1,741	1,741
6112 Senior Technical		1,976	0	0	1,976	0	1,976	1,976	1,819	157	157
6113 Other Technical & Craft Skill		3,852	0	0	3,852	0	3,852	3,852	3,851	1	1
6115 Semi-Skilled Operatives & Unskilled		2,538	0	0	2,538	0	2,538	2,538	2,533	5	5
6116 Contracted Employees		1,857	0	0	1,857	0	1,857	1,857	1,857	0	0
6131 Other Direct Labour Costs		3,192	0	0	3,192	0	3,192	3,192	2,525	667	667
6133 Benefits & Allowances		845	0	0	845	0	845	845	734	111	111
6134 National Insurance		902	0	0	902	0	902	902	819	83	83
6222 Field Material & Supplies		120	0	0	120	0	120	120	118	2	2
6223 Office Materials & Supplies		200	0	0	200	0	200	200	199	1	1
6224 Print & Non-Print Material		350	0	0	350	0	350	350	341	9	9
6231 Fuel and Lubricants		2,000	0	0	2,000	0	2,000	2,000	1,994	6	6
6242 Maintenance of Buildings		9,135	0	0	9,135	0	9,135	9,135	9,066	69	69
6243 Janitorial & Cleaning Supplies		300	0	0	300	0	300	300	299	1	1
6251 Maintenance of Roads		10,800	0	0	10,800	0	10,800	10,800	10,797	3	3
6252 Maintenance of Bridges		6,055	0	0	6,055	0	6,055	6,055	6,055	0	0
6255 Maintenance of Other Infrastructure		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6261 Local Travel & Subsistence		1,100	0	0	1,100	0	1,100	1,100	952	148	148
6264 Vehicle Spares & Maintenance		7,400	0	0	7,400	0	7,400	7,400	7,400	0	0
6265 Other Transport Travel & Post		0	0	0	0	0	0	0	0	0	0
6271 Telephone Charges		150	0	0	150	0	150	150	150	0	0
6272 Electricity Charges		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6273 Water Charges		945	0	0	945	0	945	945	945	0	0
6281 Security Services		7,400	0	0	7,400	0	7,400	7,400	7,118	282	282
6282 Equipment Maintenance		115	0	0	115	0	115	115	112	3	3
6283 Cleaning & Extermination Services		218	0	0	218	0	218	218	29	189	189
6291 National & Other Events		60	0	0	60	0	60	60	57	3	3
6293 Refreshment and Meals		106	0	0	106	0	106	106	105	1	1

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA
PROGRAMME 734 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,024,080	0	0	1,024,080	0	1,024,080	1,024,080	1,009,936	14,144	14,144
6111	Administrative	294,226	0	0	294,226	0	294,226	294,226	293,673	553	553
6112	Senior Technical	253,469	0	0	253,469	0	253,469	253,469	252,907	562	562
6113	Other Technical & Craft Skill	130,242	0	0	130,242	0	130,242	130,242	127,861	2,381	2,381
6114	Clerical & Office Support	3,244	0	0	3,244	0	3,244	3,244	3,244	0	0
6115	Semi-Skilled Operatives & Unskilled	75,092	0	0	75,092	0	75,092	75,092	74,757	335	335
6131	Other Direct Labour Costs	10,426	0	0	10,426	0	10,426	10,426	10,426	0	0
6133	Benefits & Allowances	20,560	0	0	20,560	0	20,560	20,560	15,195	5,365	5,365
6134	National Insurance	58,800	0	0	58,800	0	58,800	58,800	58,682	118	118
6221	Drugs & Medical Supplies	1,200	0	0	1,200	0	1,200	1,200	1,197	3	3
6222	Field Material & Supplies	6,400	0	0	6,400	0	6,400	6,400	6,351	49	49
6223	Office Materials & Supplies	6,560	0	0	6,560	0	6,560	6,560	6,275	285	285
6224	Print & Non-Print Material	6,480	0	0	6,480	0	6,480	6,480	6,356	124	124
6231	Fuel and Lubricants	420	0	0	420	0	420	420	420	0	0
6241	Rental of Buildings	1,524	0	0	1,524	0	1,524	1,524	324	1,200	1,200
6242	Maintenance of Buildings	34,150	0	0	34,150	0	34,150	34,150	34,150	0	0
6243	Janitorial & Cleaning Supplies	820	0	0	820	0	820	820	811	9	9
6252	Maintenance of Bridges	550	0	0	550	0	550	550	548	2	2
6255	Maintenance of Other Infrastructure	12,456	0	0	12,456	0	12,456	12,456	12,456	0	0
6261	Local Travel & Subsistence	3,900	0	0	3,900	0	3,900	3,900	3,899	1	1
6263	Postage Telex & Cablegram	22	0	0	22	0	22	22	14	8	8
6264	Vehicle Spares & Maintenance	500	0	0	500	0	500	500	461	39	39
6271	Telephone Charges	1,980	0	0	1,980	0	1,980	1,980	939	1,041	1,041
6272	Electricity Charges	8,718	0	0	8,718	0	8,718	8,718	8,718	0	0
6273	Water Charges	4,854	0	0	4,854	0	4,854	4,854	4,853	1	1
6281	Security Services	53,610	0	0	53,610	0	53,610	53,610	53,546	64	64
6282	Equipment Maintenance	1,400	0	0	1,400	0	1,400	1,400	1,121	279	279
6283	Cleaning & Extermination Services	2,400	0	0	2,400	0	2,400	2,400	2,396	4	4
6284	Other	22,427	0	0	22,427	0	22,427	22,427	21,349	1,078	1,078
6291	National & Other Events	4,000	0	0	4,000	0	4,000	4,000	3,932	68	68
6293	Refreshment and Meals	1,800	0	0	1,800	0	1,800	1,800	1,617	183	183
6294	Other	350	0	0	350	0	350	350	77	273	273
6302	Training (including Scholarships)	1,500	0	0	1,500	0	1,500	1,500	1,381	119	119

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND /WEST DEMERARA
PROGRAMME 735 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		365,144	0	0	365,144	0	365,144	365,144	356,211	8,933	8,933
6111	Administrative	1,630	-1,630	0	0	0	0	0	0	0	0
6112	Senior Technical	20,625	0	0	20,625	0	20,625	20,625	20,372	253	253
6113	Other Technical & Craft Skill	38,429	3,200	0	41,629	0	41,629	41,629	41,545	84	84
6114	Clerical & Office Support	8,922	0	0	8,922	0	8,922	8,922	8,920	2	2
6115	Semi-Skilled Operatives & Unskilled	59,594	-1,000	0	58,594	0	58,594	58,594	58,283	311	311
6116	Contracted Employees	17,593	-570	0	17,023	0	17,023	17,023	15,093	1,930	1,930
6131	Other Direct Labour Costs	26,460	-941	0	25,519	0	25,519	25,519	23,944	1,575	1,575
6133	Benefits & Allowances	22,842	0	0	22,842	0	22,842	22,842	19,417	3,425	3,425
6134	National Insurance	10,282	941	0	11,223	0	11,223	11,223	11,211	12	12
6221	Drugs & Medical Supplies	5,406	0	0	5,406	0	5,406	5,406	5,350	56	56
6222	Field Material & Supplies	7,632	0	0	7,632	0	7,632	7,632	7,598	34	34
6223	Office Materials & Supplies	6,179	0	0	6,179	0	6,179	6,179	6,174	5	5
6224	Print & Non-Print Material	2,862	0	0	2,862	0	2,862	2,862	2,843	19	19
6231	Fuel and Lubricants	7,303	0	0	7,303	0	7,303	7,303	7,299	4	4
6242	Maintenance of Buildings	15,800	0	0	15,800	0	15,800	15,800	15,800	0	0
6243	Janitorial & Cleaning Supplies	5,960	0	0	5,960	0	5,960	5,960	5,940	20	20
6251	Maintenance of Roads	0	0	0	0	0	0	0	0	0	0
6252	Maintenance of Bridges	500	0	0	500	0	500	500	493	7	7
6255	Maintenance of Other Infrastructure	8,000	0	0	8,000	0	8,000	8,000	7,997	3	3
6261	Local Travel & Subsistence	4,240	0	0	4,240	0	4,240	4,240	4,208	32	32
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	12	3	3
6264	Vehicle Spares & Maintenance	3,900	0	0	3,900	0	3,900	3,900	3,900	0	0
6271	Telephone Charges	2,862	0	0	2,862	0	2,862	2,862	2,798	64	64
6272	Electricity Charges	25,149	0	0	25,149	0	25,149	25,149	25,149	0	0
6273	Water Charges	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6281	Security Services	19,638	0	0	19,638	0	19,638	19,638	19,268	370	370
6282	Equipment Maintenance	9,423	0	0	9,423	0	9,423	9,423	9,419	4	4
6283	Cleaning & Extermination Services	4,102	0	0	4,102	0	4,102	4,102	4,063	39	39
6284	Other	4,100	0	0	4,100	0	4,100	4,100	3,531	569	569
6291	National & Other Events	273	0	0	273	0	273	273	272	1	1
6292	Dietary	13,858	0	0	13,858	0	13,858	13,858	13,820	38	38
6293	Refreshment and Meals	315	0	0	315	0	315	315	313	2	2
6294	Other	4,600	0	0	4,600	0	4,600	4,600	4,551	49	49
6302	Training (including Scholarships)	1,150	0	0	1,150	0	1,150	1,150	1,128	22	22

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 741 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		89,720	0	0	89,720	0	89,720	87,142	86,409	3,311	733
6111	Administrative	8,820	0	0	8,820	0	8,820	8,692	8,685	135	7
6113	Other Technical & Craft Skill	2,455	0	0	2,455	0	2,455	2,338	2,338	117	0
6114	Clerical & Office Support	15,050	0	0	15,050	0	15,050	14,036	14,036	1,014	0
6115	Semi-Skilled Operatives & Unskilled	5,800	300	0	6,100	0	6,100	6,100	6,100	0	0
6116	Contracted Employees	1,121	0	0	1,121	0	1,121	1,121	1,121	0	0
6131	Other Direct Labour Costs	4,120	-300	0	3,820	0	3,820	2,987	2,979	841	8
6133	Benefits & Allowances	4,639	0	0	4,639	0	4,639	4,252	4,244	395	8
6134	National Insurance	2,473	0	0	2,473	0	2,473	2,369	2,369	104	0
6211	Expenses Specific to Agency	9,635	0	0	9,635	0	9,635	9,635	9,629	6	6
6221	Drugs & Medical Supplies	35	-35	0	0	0	0	0	0	0	0
6222	Field Material & Supplies	280	35	0	315	0	315	315	280	35	35
6223	Office Materials & Supplies	1,825	274	0	2,099	0	2,099	2,099	1,949	150	150
6224	Print & Non-Print Material	130	214	0	344	0	344	344	214	130	130
6231	Fuel and Lubricants	810	0	0	810	0	810	810	804	6	6
6261	Local Travel & Subsistence	2,875	415	0	3,290	0	3,290	3,290	3,289	1	1
6263	Postage Telex & Cablegram	15	-10	0	5	0	5	5	5	0	0
6265	Other Transport Travel & Post	645	0	0	645	0	645	645	645	0	0
6271	Telephone Charges	1,273	0	0	1,273	0	1,273	1,273	1,139	134	134
6272	Electricity Charges	340	0	0	340	0	340	340	156	184	184
6281	Security Services	15,989	0	0	15,989	0	15,989	15,989	15,989	0	0
6282	Equipment Maintenance	795	-150	0	645	0	645	645	612	33	33
6283	Cleaning & Extermination Services	210	0	0	210	0	210	210	207	3	3
6284	Other	1,285	-274	0	1,011	0	1,011	1,011	1,011	0	0
6291	National & Other Events	3,285	0	0	3,285	0	3,285	3,285	3,285	0	0
6293	Refreshment and Meals	415	0	0	415	0	415	415	414	1	1
6294	Other	460	-214	0	246	0	246	246	246	0	0
6302	Training (including Scholarships)	940	-255	0	685	0	685	690	685	0	5
6311	Rates and Taxes	4,000	0	0	4,000	0	4,000	4,000	3,978	22	22

MR. S. ALI
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 742 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		106,528	2,866	0	109,394	0	109,394	108,541	108,414	980	127
6113	Other Technical & Craft Skill	4,230	237	0	4,467	0	4,467	4,467	4,467	0	0
6114	Clerical & Office Support	385	25	0	410	0	410	409	409	1	0
6115	Semi-Skilled Operatives & Unskilled	19,650	0	0	19,650	0	19,650	19,650	19,650	0	0
6131	Other Direct Labour Costs	3,174	2,394	0	5,568	0	5,568	4,843	4,785	783	58
6133	Benefits & Allowances	945	119	0	1,064	0	1,064	1,062	1,062	2	0
6134	National Insurance	2,150	91	0	2,241	0	2,241	2,241	2,241	0	0
6221	Drugs & Medical Supplies	25	0	0	25	0	25	25	24	1	1
6222	Field Material & Supplies	480	64	0	544	0	544	544	542	2	2
6223	Office Materials & Supplies	625	0	0	625	0	625	500	480	145	20
6224	Print & Non-Print Material	34	0	0	34	0	34	34	31	3	3
6253	Maintenance of Drainage & Irrigation	61,150	0	0	61,150	0	61,150	61,150	61,150	0	0
6261	Local Travel & Subsistence	425	88	0	513	0	513	513	512	1	1
6265	Other Transport Travel & Post	25	0	0	25	0	25	25	0	25	25
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	9,430	0	0	9,430	0	9,430	9,430	9,429	1	1
6282	Equipment Maintenance	40	0	0	40	0	40	40	37	3	3
6283	Cleaning & Extermination Services	60	0	0	60	0	60	60	60	0	0
6284	Other	140	-88	0	52	0	52	52	51	1	1
6293	Refreshment and Meals	60	0	0	60	0	60	60	60	0	0
6311	Rates and Taxes	3,500	-64	0	3,436	0	3,436	3,436	3,424	12	12

MR. S. ALI
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**AGENCY 74 - REGION 4: DEMRARA/MAHAICA
PROGRAMME 743 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		129,038	1,899	0	130,937	0	130,937	130,233	129,774	1,163	459
6112 Senior Technical		550	216	0	766	0	766	766	766	0	0
6113 Other Technical & Craft Skill		3,400	-640	0	2,760	0	2,760	2,759	2,759	1	0
6115 Semi-Skilled Operatives & Unskilled		5,150	0	0	5,150	0	5,150	5,117	5,117	33	0
6116 Contracted Employees		0	1,899	0	1,899	0	1,899	1,897	1,897	2	0
6131 Other Direct Labour Costs		2,250	424	0	2,674	0	2,674	2,478	2,469	205	9
6133 Benefits & Allowances		1,177	0	0	1,177	0	1,177	1,029	1,029	148	0
6134 National Insurance		799	0	0	799	0	799	745	745	54	0
6221 Drugs & Medical Supplies		15	0	0	15	0	15	15	0	15	15
6222 Field Material & Supplies		460	0	0	460	0	460	460	413	47	47
6223 Office Materials & Supplies		450	0	0	450	0	450	450	441	9	9
6224 Print & Non-Print Material		80	0	0	80	0	80	80	77	3	3
6231 Fuel and Lubricants		38,000	0	0	38,000	0	38,000	38,000	38,000	0	0
6242 Maintenance of Buildings		7,100	0	0	7,100	0	7,100	7,100	7,094	6	6
6243 Janitorial & Cleaning Supplies		640	0	0	640	0	640	640	506	134	134
6251 Maintenance of Roads		26,300	-400	0	25,900	0	25,900	25,660	25,660	240	0
6252 Maintenance of Bridges		6,400	0	0	6,400	0	6,400	6,400	6,379	21	21
6255 Maintenance of Other Infrastructure		4,300	0	0	4,300	0	4,300	4,300	4,293	7	7
6261 Local Travel & Subsistence		385	400	0	785	0	785	785	784	1	1
6264 Vehicle Spares & Maintenance		5,550	0	0	5,550	0	5,550	5,550	5,541	9	9
6265 Other Transport Travel & Post		300	0	0	300	0	300	300	285	15	15
6271 Telephone Charges		265	0	0	265	0	265	265	264	1	1
6272 Electricity Charges		22,140	0	0	22,140	0	22,140	22,140	22,140	0	0
6273 Water Charges		235	0	0	235	0	235	235	235	0	0
6281 Security Services		1,552	0	0	1,552	0	1,552	1,552	1,501	51	51
6282 Equipment Maintenance		125	0	0	125	0	125	125	0	125	125
6283 Cleaning & Extermination Services		375	0	0	375	0	375	375	369	6	6
6284 Other		910	0	0	910	0	910	910	910	0	0
6291 National & Other Events		30	0	0	30	0	30	0	0	30	0
6293 Refreshment and Meals		87	0	0	87	0	87	87	87	0	0
6294 Other		13	0	0	13	0	13	13	13	0	0
6311 Rates and Taxes		0	0	0	0	0	0	0	0	0	0

MR. S. ALI
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**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
PROGRAMME 744 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,304,285	-5,545	18,519	1,317,259	0	1,317,259	1,315,550	1,310,365	6,894	5,185
6111	Administrative	258,505	0	0	258,505	0	258,505	258,505	258,298	207	207
6112	Senior Technical	432,593	-7,296	0	425,297	0	425,297	425,297	425,284	13	13
6113	Other Technical & Craft Skill	179,058	0	0	179,058	0	179,058	179,058	178,944	114	114
6114	Clerical & Office Support	2,843	0	0	2,843	0	2,843	2,394	2,391	452	3
6115	Semi-Skilled Operatives & Unskilled	86,908	-4,432	0	82,476	0	82,476	81,462	81,175	1,301	287
6131	Other Direct Labour Costs	8,250	4,430	0	12,680	0	12,680	12,680	12,680	0	0
6133	Benefits & Allowances	29,453	1,753	0	31,206	0	31,206	31,003	31,003	203	0
6134	National Insurance	71,875	0	0	71,875	0	71,875	71,875	71,875	0	0
6221	Drugs & Medical Supplies	500	-140	0	360	0	360	360	77	283	283
6222	Field Material & Supplies	15,000	0	0	15,000	0	15,000	15,000	14,974	26	26
6223	Office Materials & Supplies	2,900	-400	0	2,500	0	2,500	2,500	1,477	1,023	1,023
6224	Print & Non-Print Material	5,100	0	0	5,100	0	5,100	5,100	5,085	15	15
6231	Fuel and Lubricants	950	0	0	950	0	950	950	844	106	106
6241	Rental of Buildings	2,780	-1,970	0	810	0	810	810	810	0	0
6242	Maintenance of Buildings	28,000	0	13,999	41,999	0	41,999	41,988	40,291	1,708	1,697
6243	Janitorial & Cleaning Supplies	1,000	-885	0	115	0	115	115	111	4	4
6252	Maintenance of Bridges	1,200	0	0	1,200	0	1,200	1,200	1,199	1	1
6255	Maintenance of Other Infrastructure	7,000	0	4,520	11,520	0	11,520	11,493	10,596	924	897
6261	Local Travel & Subsistence	2,400	500	0	2,900	0	2,900	2,900	2,896	4	4
6263	Postage Telex & Cablegram	15	0	0	15	0	15	10	0	15	10
6264	Vehicle Spares & Maintenance	180	0	0	180	0	180	180	137	43	43
6265	Other Transport Travel & Post	920	385	0	1,305	0	1,305	1,305	1,301	4	4
6271	Telephone Charges	780	140	0	920	0	920	920	920	0	0
6272	Electricity Charges	8,800	0	0	8,800	0	8,800	8,800	8,800	0	0
6273	Water Charges	2,900	0	0	2,900	0	2,900	2,900	2,900	0	0
6281	Security Services	125,622	0	0	125,622	0	125,622	125,622	125,618	4	4
6282	Equipment Maintenance	755	-500	0	255	0	255	255	38	217	217
6283	Cleaning & Extermination Services	4,400	500	0	4,900	0	4,900	4,900	4,880	20	20
6284	Other	13,008	1,970	0	14,978	0	14,978	14,978	14,978	0	0
6291	National & Other Events	3,200	400	0	3,600	0	3,600	3,600	3,477	123	123
6292	Dietary	175	0	0	175	0	175	175	160	15	15
6293	Refreshment and Meals	2,285	0	0	2,285	0	2,285	2,285	2,280	5	5
6294	Other	4,030	0	0	4,030	0	4,030	4,030	3,998	32	32
6302	Training (including Scholarships)	900	0	0	900	0	900	900	868	32	32

MR. S. ALI
HEAD OF BUDGET AGENCY

**AGENCY 74 – REGION 4: DEMERARA/MAHAICA
PROGRAMME 745 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		136,801	780	6,000	143,581	0	143,581	143,075	140,781	2,800	2,294
6111	Administrative	3,405	0	0	3,405	0	3,405	3,375	3,375	30	0
6112	Senior Technical	22,500	-249	0	22,251	0	22,251	22,251	22,251	0	0
6113	Other Technical & Craft Skill	11,655	0	0	11,655	0	11,655	11,655	11,655	0	0
6114	Clerical & Office Support	2,780	0	0	2,780	0	2,780	2,780	2,780	0	0
6115	Semi-Skilled Operatives & Unskilled	13,050	0	0	13,050	0	13,050	13,050	13,050	0	0
6116	Contracted Employees	2,997	780	0	3,777	0	3,777	3,755	3,755	22	0
6131	Other Direct Labour Costs	2,605	-140	0	2,465	0	2,465	2,171	2,171	294	0
6133	Benefits & Allowances	6,901	389	0	7,290	0	7,290	7,290	7,290	0	0
6134	National Insurance	3,690	0	0	3,690	0	3,690	3,690	3,690	0	0
6221	Drugs & Medical Supplies	2,230	0	0	2,230	0	2,230	2,230	2,229	1	1
6222	Field Material & Supplies	1,150	0	0	1,150	0	1,150	1,150	1,009	141	141
6223	Office Materials & Supplies	1,270	0	0	1,270	0	1,270	1,270	1,140	130	130
6224	Print & Non-Print Material	155	0	0	155	0	155	155	82	73	73
6231	Fuel and Lubricants	5,260	0	0	5,260	0	5,260	5,260	5,260	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	9,000	0	6,000	15,000	0	15,000	14,948	14,168	832	780
6243	Janitorial & Cleaning Supplies	500	0	0	500	0	500	500	408	92	92
6255	Maintenance of Other Infrastructure	3,400	0	0	3,400	0	3,400	3,400	3,379	21	21
6261	Local Travel & Subsistence	2,350	1,000	0	3,350	0	3,350	3,350	3,350	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	1,315	0	0	1,315	0	1,315	1,315	995	320	320
6265	Other Transport Travel & Post	1,285	0	0	1,285	0	1,285	1,285	1,269	16	16
6271	Telephone Charges	617	0	0	617	0	617	617	594	23	23
6272	Electricity Charges	7,640	0	0	7,640	0	7,640	7,640	7,475	165	165
6273	Water Charges	411	0	0	411	0	411	411	411	0	0
6281	Security Services	24,599	-1,850	0	22,749	0	22,749	22,749	22,719	30	30
6282	Equipment Maintenance	130	0	0	130	0	130	130	16	114	114
6283	Cleaning & Extermination Services	540	0	0	540	0	540	540	489	51	51
6284	Other	200	0	0	200	0	200	200	197	3	3
6291	National & Other Events	35	0	0	35	0	35	35	0	35	35
6292	Dietary	65	0	0	65	0	65	65	45	20	20
6293	Refreshment and Meals	30	0	0	30	0	30	30	25	5	5
6294	Other	4,798	850	0	5,648	0	5,648	5,648	5,504	144	144
6302	Training (including Scholarships)	238	0	0	238	0	238	130	0	238	130

MR. S. ALI
HEAD OF BUDGET AGENCY

AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 751 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		37,212	0	0	37,212	2,000	39,212	39,212	36,814	2,398	2,398
6111	Administrative	4,884	-65	0	4,819	0	4,819	4,819	3,619	1,200	1,200
6112	Senior Technical	0	638	0	638	0	638	638	573	65	65
6113	Other Technical & Craft Skill	1,152	0	0	1,152	0	1,152	1,152	894	258	258
6114	Clerical & Office Support	10,017	-573	0	9,444	0	9,444	9,444	9,444	0	0
6115	Semi-Skilled Operatives & Unskilled	895	0	0	895	0	895	895	694	201	201
6116	Contracted Employees	624	-243	0	381	0	381	381	256	125	125
6131	Other Direct Labour Costs	2,463	243	0	2,706	0	2,706	2,706	2,706	0	0
6133	Benefits & Allowances	2,107	0	0	2,107	0	2,107	2,107	1,698	409	409
6134	National Insurance	1,347	0	0	1,347	0	1,347	1,347	1,347	0	0
6211	Expenses Specific to Agency	1,660	0	0	1,660	1,060	2,720	2,720	2,718	2	2
6222	Field Material & Supplies	180	0	0	180	0	180	180	178	2	2
6223	Office Materials & Supplies	940	0	0	940	0	940	940	939	1	1
6224	Print & Non-Print Material	310	0	0	310	0	310	310	310	0	0
6231	Fuel and Lubricants	1,800	0	0	1,800	240	2,040	2,040	2,040	0	0
6261	Local Travel & Subsistence	1,100	0	0	1,100	0	1,100	1,100	1,080	20	20
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	12	3	3
6264	Vehicle Spares & Maintenance	1,000	0	0	1,000	500	1,500	1,500	1,500	0	0
6271	Telephone Charges	900	0	0	900	200	1,100	1,100	1,100	0	0
6272	Electricity Charges	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6281	Security Services	1,618	0	0	1,618	0	1,618	1,618	1,531	87	87
6282	Equipment Maintenance	220	0	0	220	0	220	220	218	2	2
6283	Cleaning & Extermination Services	110	0	0	110	0	110	110	103	7	7
6291	National & Other Events	1,280	0	0	1,280	0	1,280	1,280	1,271	9	9
6293	Refreshment and Meals	960	0	0	960	0	960	960	960	0	0
6302	Training (including Scholarships)	130	0	0	130	0	130	130	123	7	7

MR. F. FRANCE
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 752 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		66,286	-1	0	66,285	0	66,285	66,285	66,032	253	253
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	570	-229	0	341	0	341	341	341	0	0
6115	Semi-Skilled Operatives & Unskilled	5,762	140	0	5,902	0	5,902	5,902	5,902	0	0
6131	Other Direct Labour Costs	99	157	0	256	0	256	256	241	15	15
6133	Benefits & Allowances	608	-69	0	539	0	539	539	539	0	0
6134	National Insurance	529	0	0	529	0	529	529	529	0	0
6221	Drugs & Medical Supplies	15	0	0	15	0	15	15	15	0	0
6222	Field Material & Supplies	50	0	0	50	0	50	50	49	1	1
6223	Office Materials & Supplies	155	0	0	155	0	155	155	150	5	5
6224	Print & Non-Print Material	70	0	0	70	0	70	70	69	1	1
6231	Fuel and Lubricants	650	285	0	935	0	935	935	934	1	1
6251	Maintenance of Roads	7,200	0	0	7,200	0	7,200	7,200	7,199	1	1
6252	Maintenance of Bridges	3,000	0	0	3,000	0	3,000	3,000	2,949	51	51
6253	Maintenance of Drainage & Irrigation	37,197	0	0	37,197	0	37,197	37,197	37,193	4	4
6255	Maintenance of Other Infrastructure	8,750	0	0	8,750	0	8,750	8,750	8,648	102	102
6261	Local Travel & Subsistence	601	-285	0	316	0	316	316	251	65	65
6264	Vehicle Spares & Maintenance	900	0	0	900	0	900	900	900	0	0
6282	Equipment Maintenance	50	0	0	50	0	50	50	50	0	0
6284	Other	0	0	0	0	0	0	0	0	0	0
6293	Refreshment and Meals	80	0	0	80	0	80	80	73	7	7

MR. F. FRANCE
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 753 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		91,371	0	0	91,371	0	91,371	91,371	90,519	852	852
6112 Senior Technical		714	291	0	1,005	0	1,005	1,005	1,005	0	0
6113 Other Technical & Craft Skill		3,717	-291	0	3,426	0	3,426	3,426	3,426	0	0
6114 Clerical & Office Support		808	0	0	808	0	808	808	792	16	16
6115 Semi-Skilled Operatives & Unskilled		6,337	0	0	6,337	0	6,337	6,337	6,337	0	0
6116 Contracted Employees		1,222	0	0	1,222	0	1,222	1,222	1,222	0	0
6131 Other Direct Labour Costs		737	0	0	737	0	737	737	473	264	264
6133 Benefits & Allowances		945	0	0	945	0	945	945	936	9	9
6134 National Insurance		926	0	0	926	0	926	926	886	40	40
6222 Field Material & Supplies		100	0	0	100	0	100	100	100	0	0
6223 Office Materials & Supplies		185	0	0	185	0	185	185	185	0	0
6224 Print & Non-Print Material		600	0	0	600	0	600	600	600	0	0
6231 Fuel and Lubricants		600	0	0	600	0	600	600	600	0	0
6242 Maintenance of Buildings		7,000	0	0	7,000	0	7,000	7,000	6,991	9	9
6243 Janitorial & Cleaning Supplies		475	0	0	475	0	475	475	475	0	0
6251 Maintenance of Roads		33,500	0	0	33,500	0	33,500	33,500	33,494	6	6
6252 Maintenance of Bridges		5,000	0	0	5,000	0	5,000	5,000	4,998	2	2
6255 Maintenance of Other Infrastructure		1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
6261 Local Travel & Subsistence		500	0	0	500	0	500	500	462	38	38
6264 Vehicle Spares & Maintenance		500	0	0	500	0	500	500	394	106	106
6271 Telephone Charges		83	0	0	83	0	83	83	83	0	0
6273 Water Charges		440	0	0	440	0	440	440	440	0	0
6281 Security Services		25,070	0	0	25,070	0	25,070	25,070	24,714	356	356
6282 Equipment Maintenance		395	0	0	395	0	395	395	389	6	6
6293 Refreshment and Meals		17	0	0	17	0	17	17	17	0	0

MR. F. FRANCE
HEAD OF BUDGET AGENCY

**AGENCY 75 – REGION 5: MAHAICA/BERBICE
PROGRAMME 754 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		627,361	0	0	627,361	0	627,361	624,806	617,763	9,598	7,043
6111	Administrative	154,937	0	0	154,937	0	154,937	154,937	154,835	102	102
6112	Senior Technical	172,937	-3,000	0	169,937	0	169,937	169,937	169,538	399	399
6113	Other Technical & Craft Skill	93,198	0	0	93,198	0	93,198	93,198	91,874	1,324	1,324
6114	Clerical & Office Support	1,508	173	0	1,681	0	1,681	1,681	1,681	0	0
6115	Semi-Skilled Operatives & Unskilled	55,399	-2,526	0	52,873	0	52,873	52,783	50,232	2,641	2,551
6116	Contracted Employees	0	0	0	0	0	0	0	0	0	0
6131	Other Direct Labour Costs	3,662	5,526	0	9,188	0	9,188	9,188	7,876	1,312	1,312
6133	Benefits & Allowances	14,385	0	0	14,385	0	14,385	14,385	14,002	383	383
6134	National Insurance	35,443	-173	0	35,270	0	35,270	35,270	35,001	269	269
6221	Drugs & Medical Supplies	250	0	0	250	0	250	250	250	0	0
6222	Field Material & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
6223	Office Materials & Supplies	1,320	0	0	1,320	0	1,320	1,320	1,320	0	0
6224	Print & Non-Print Material	3,700	0	0	3,700	0	3,700	3,700	3,700	0	0
6231	Fuel and Lubricants	350	0	0	350	0	350	350	350	0	0
6241	Rental of Buildings	400	0	0	400	0	400	400	120	280	280
6242	Maintenance of Buildings	30,500	0	0	30,500	0	30,500	30,500	30,495	5	5
6243	Janitorial & Cleaning Supplies	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6255	Maintenance of Other Infrastructure	2,000	0	0	2,000	0	2,000	2,000	1,996	4	4
6261	Local Travel & Subsistence	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6263	Postage Telex & Cablegram	35	0	0	35	0	35	35	26	9	9
6264	Vehicle Spares & Maintenance	555	0	0	555	0	555	555	555	0	0
6265	Other Transport Travel & Post	475	0	0	475	0	475	475	473	2	2
6271	Telephone Charges	368	0	0	368	0	368	368	368	0	0
6272	Electricity Charges	6,531	0	0	6,531	0	6,531	6,531	6,531	0	0
6273	Water Charges	2,733	0	0	2,733	0	2,733	2,733	2,733	0	0
6281	Security Services	6,268	0	0	6,268	0	6,268	6,268	6,172	96	96
6282	Equipment Maintenance	295	0	0	295	0	295	295	295	0	0
6283	Cleaning & Extermination Services	1,690	675	0	2,365	0	2,365	2,365	2,353	12	12
6284	Other	18,112	160	0	18,272	0	18,272	18,272	18,152	120	120
6291	National & Other Events	2,440	0	0	2,440	0	2,440	2,440	2,438	2	2
6292	Dietary	5,820	-875	0	4,945	0	4,945	2,470	2,460	2,485	10
6293	Refreshment and Meals	700	0	0	700	0	700	700	700	0	0
6294	Other	400	0	0	400	0	400	400	291	109	109
6302	Training (including Scholarships)	1,850	40	0	1,890	0	1,890	1,900	1,846	44	54

MR. F. FRANCE
HEAD OF BUDGET AGENCY

**AGENCY 75 - REGION 5: MAHAICA/BERBICE
PROGRAMME 755 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		128,634	0	0	128,634	0	128,634	124,286	121,569	7,065	2,717
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6112	Senior Technical	14,323	-1,134	0	13,189	0	13,189	13,189	13,189	0	0
6113	Other Technical & Craft Skill	12,637	2,438	0	15,075	0	15,075	15,075	15,057	18	18
6114	Clerical & Office Support	1,122	0	0	1,122	0	1,122	1,122	1,122	0	0
6115	Semi-Skilled Operatives & Unskilled	26,645	-388	0	26,257	0	26,257	26,257	25,974	283	283
6116	Contracted Employees	3,058	388	0	3,446	0	3,446	3,446	3,446	0	0
6131	Other Direct Labour Costs	2,093	0	0	2,093	0	2,093	2,093	1,731	362	362
6133	Benefits & Allowances	10,677	-1,304	0	9,373	0	9,373	9,373	8,536	837	837
6134	National Insurance	4,149	0	0	4,149	0	4,149	4,149	4,149	0	0
6221	Drugs & Medical Supplies	2,311	0	0	2,311	0	2,311	2,311	2,290	21	21
6222	Field Material & Supplies	2,959	0	0	2,959	0	2,959	2,311	2,308	651	3
6223	Office Materials & Supplies	2,311	0	0	2,311	0	2,311	2,311	2,311	0	0
6224	Print & Non-Print Material	600	0	0	600	0	600	600	600	0	0
6231	Fuel and Lubricants	3,200	800	0	4,000	0	4,000	4,000	3,996	4	4
6241	Rental of Buildings	100	-100	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	14,600	0	0	14,600	0	14,600	14,600	14,599	1	1
6243	Janitorial & Cleaning Supplies	3,543	0	0	3,543	0	3,543	3,543	3,543	0	0
6255	Maintenance of Other Infrastructure	3,300	0	0	3,300	0	3,300	3,300	3,299	1	1
6261	Local Travel & Subsistence	2,329	200	0	2,529	0	2,529	2,529	2,404	125	125
6263	Postage Telex & Cablegram	5	0	0	5	0	5	5	0	5	5
6264	Vehicle Spares & Maintenance	925	0	0	925	0	925	925	925	0	0
6265	Other Transport Travel & Post	143	-100	0	43	0	43	43	9	34	34
6271	Telephone Charges	832	0	0	832	0	832	832	832	0	0
6272	Electricity Charges	2,162	0	0	2,162	0	2,162	2,162	2,162	0	0
6273	Water Charges	2,287	0	0	2,287	0	2,287	2,287	2,287	0	0
6281	Security Services	836	0	0	836	0	836	836	826	10	10
6282	Equipment Maintenance	925	-300	0	625	0	625	625	452	173	173
6283	Cleaning & Extermination Services	1,220	0	0	1,220	0	1,220	1,220	1,201	19	19
6284	Other	60	0	0	60	0	60	60	54	6	6
6291	National & Other Events	245	0	0	245	0	245	245	201	44	44
6292	Dietary	2,637	-700	0	1,937	0	1,937	1,937	1,380	557	557
6293	Refreshment and Meals	1,500	200	0	1,700	0	1,700	1,700	1,595	105	105
6294	Other	4,700	0	0	4,700	0	4,700	1,000	965	3,735	35
6302	Training (including Scholarships)	200	0	0	200	0	200	200	126	74	74

MR. F. FRANCE
HEAD OF BUDGET AGENCY

**AGENCY 76 – REGION 6: EAST BERBICE/ CORENTYNE
PROGRAMME 761- REGIONAL ADMIN. & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE	54,612	0	0	54,612	2,300	56,912	56,912	54,962	1,950	1,950
6111 Administrative	5,894	0	0	5,894	0	5,894	5,894	5,842	52	52
6113 Other Technical & Craft Skill	3,983	0	0	3,983	0	3,983	3,983	3,498	485	485
6114 Clerical & Office Support	9,529	0	0	9,529	0	9,529	9,529	9,529	0	0
6115 Semi-Skilled Operatives & Unskilled	1,650	0	0	1,650	0	1,650	1,650	1,650	0	0
6116 Contracted Employees	3,918	0	0	3,918	0	3,918	3,918	3,918	0	0
6131 Other Direct Labour Costs	4,185	0	0	4,185	0	4,185	4,185	2,860	1,325	1,325
6133 Benefits & Allowances	2,589	0	0	2,589	0	2,589	2,589	2,515	74	74
6134 National Insurance	1,676	0	0	1,676	0	1,676	1,676	1,676	0	0
6211 Expenses Specific to Agency	6,980	13	0	6,993	2,300	9,293	9,293	9,293	0	0
6221 Drugs & Medical Supplies	30	0	0	30	0	30	30	29	1	1
6222 Field Material & Supplies	130	0	0	130	0	130	130	128	2	2
6223 Office Materials & Supplies	2,300	0	0	2,300	0	2,300	2,300	2,299	1	1
6224 Print & Non-Print Material	1,840	0	0	1,840	0	1,840	1,840	1,836	4	4
6231 Fuel and Lubricants	600	0	0	600	0	600	600	600	0	0
6261 Local Travel & Subsistence	1,220	-13	0	1,207	0	1,207	1,207	1,206	1	1
6263 Postage Telex & Cablegram	10	0	0	10	0	10	10	10	0	0
6264 Vehicle Spares & Maintenance	650	0	0	650	0	650	650	650	0	0
6271 Telephone Charges	2,070	0	0	2,070	0	2,070	2,070	2,070	0	0
6273 Water Charges	750	0	0	750	0	750	750	750	0	0
6282 Equipment Maintenance	620	0	0	620	0	620	620	618	2	2
6283 Cleaning & Extermination Services	95	0	0	95	0	95	95	94	1	1
6284 Other	280	0	0	280	0	280	280	280	0	0
6291 National & Other Events	960	0	0	960	0	960	960	960	0	0
6293 Refreshment and Meals	292	0	0	292	0	292	292	291	1	1
6294 Other	116	0	0	116	0	116	116	115	1	1
6302 Training (including Scholarships)	65	0	0	65	0	65	65	65	0	0
6311 Rates and Taxes	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6321 Subsidies & Contribution to Local Orgs	380	0	0	380	0	380	380	380	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

AGENCY 76 – REGION 6: EAST BERBICE/ CORENTYNE
PROGRAMME 762 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		226,673	0	0	226,673	0	226,673	226,673	226,343	330	330
6112 Senior Technical		0	0	0	0	0	0	0	0	0	0
6113 Other Technical & Craft Skill		1,642	0	0	1,642	0	1,642	1,642	1,642	0	0
6114 Clerical & Office Support		1,152	0	0	1,152	0	1,152	1,152	1,152	0	0
6115 Semi-Skilled Operatives & Unskilled		25,284	-514	0	24,770	0	24,770	24,770	24,770	0	0
6116 Contracted Employees		0	432	0	432	0	432	432	432	0	0
6131 Other Direct Labour Costs		1,420	-100	0	1,320	0	1,320	1,320	1,124	196	196
6133 Benefits & Allowances		575	182	0	757	0	757	757	692	65	65
6134 National Insurance		2,425	0	0	2,425	0	2,425	2,425	2,357	68	68
6221 Drugs & Medical Supplies		0	0	0	0	0	0	0	0	0	0
6222 Field Material & Supplies		700	0	0	700	0	700	700	700	0	0
6223 Office Materials & Supplies		500	0	0	500	0	500	500	500	0	0
6224 Print & Non-Print Material		120	0	0	120	0	120	120	120	0	0
6231 Fuel and Lubricants		122,400	0	0	122,400	0	122,400	122,400	122,400	0	0
6242 Maintenance of Buildings		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6243 Janitorial & Cleaning Supplies		170	0	0	170	0	170	170	170	0	0
6253 Maintenance of Drainage & Irrigation		51,000	0	0	51,000	0	51,000	51,000	51,000	0	0
6261 Local Travel & Subsistence		400	0	0	400	0	400	400	399	1	1
6264 Vehicle Spares & Maintenance		2,115	0	0	2,115	0	2,115	2,115	2,115	0	0
6271 Telephone Charges		600	0	0	600	0	600	600	600	0	0
6272 Electricity Charges		2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6273 Water Charges		750	0	0	750	0	750	750	750	0	0
6281 Security Services		11,700	0	0	11,700	0	11,700	11,700	11,700	0	0
6282 Equipment Maintenance		50	0	0	50	0	50	50	50	0	0
6293 Refreshment and Meals		70	0	0	70	0	70	70	70	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 76 – REGION 6: EAST BERBICE/ CORENTYNE
PROGRAMME - 763 PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		83,195	0	0	83,195	1,254	84,449	84,449	84,153	296	296
6112 Senior Technical		1,502	0	0	1,502	0	1,502	1,502	1,440	62	62
6113 Other Technical & Craft Skill		2,115	0	0	2,115	0	2,115	2,115	2,115	0	0
6114 Clerical & Office Support		396	0	0	396	0	396	396	396	0	0
6115 Semi-Skilled Operatives & Unskilled		7,161	-50	0	7,111	0	7,111	7,111	6,900	211	211
6131 Other Direct Labour Costs		604	50	0	654	0	654	654	654	0	0
6133 Benefits & Allowances		1,021	0	0	1,021	0	1,021	1,021	1,021	0	0
6134 National Insurance		886	0	0	886	0	886	886	869	17	17
6222 Field Material & Supplies		700	0	0	700	0	700	700	700	0	0
6223 Office Materials & Supplies		330	0	0	330	0	330	330	329	1	1
6224 Print & Non-Print Material		350	0	0	350	0	350	350	347	3	3
6231 Fuel and Lubricants		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6242 Maintenance of Buildings		7,300	0	0	7,300	0	7,300	7,300	7,300	0	0
6243 Janitorial & Cleaning Supplies		655	0	0	655	0	655	655	655	0	0
6251 Maintenance of Roads		24,500	0	0	24,500	0	24,500	24,500	24,500	0	0
6252 Maintenance of Bridges		7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
6255 Maintenance of Other Infrastructure		4,600	0	0	4,600	0	4,600	4,600	4,599	1	1
6261 Local Travel & Subsistence		470	0	0	470	0	470	470	470	0	0
6264 Vehicle Spares & Maintenance		2,200	0	0	2,200	0	2,200	2,200	2,200	0	0
6271 Telephone Charges		500	0	0	500	0	500	500	500	0	0
6272 Electricity Charges		8,160	0	0	8,160	0	8,160	8,160	8,160	0	0
6273 Water Charges		624	0	0	624	0	624	624	624	0	0
6281 Security Services		8,656	0	0	8,656	1,254	9,910	9,910	9,910	0	0
6282 Equipment Maintenance		300	0	0	300	0	300	300	299	1	1
6284 Other		365	0	0	365	0	365	365	365	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/ CORENTYNE
PROGRAMME 764 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,201,917	0	0	1,201,917	0	1,201,917	1,201,917	1,199,287	2,630	2,630
6111	Administrative	127,661	-4,751	0	122,910	0	122,910	122,910	122,910	0	0
6112	Senior Technical	424,984	-2,197	0	422,787	0	422,787	422,787	422,787	0	0
6113	Other Technical & Craft Skill	210,039	17,868	0	227,907	0	227,907	227,907	227,907	0	0
6114	Clerical & Office Support	4,637	0	0	4,637	0	4,637	4,637	4,637	0	0
6115	Semi-Skilled Operatives & Unskilled	83,381	-20,146	0	63,235	0	63,235	63,235	63,235	0	0
6116	Contracted Employees	2,654	584	0	3,238	0	3,238	3,238	3,238	0	0
6131	Other Direct Labour Costs	12,342	0	0	12,342	0	12,342	12,342	12,342	0	0
6133	Benefits & Allowances	27,677	5,545	0	33,222	0	33,222	33,222	30,598	2,624	2,624
6134	National Insurance	62,468	3,097	0	65,565	0	65,565	65,565	65,565	0	0
6221	Drugs & Medical Supplies	700	0	0	700	0	700	700	700	0	0
6222	Field Material & Supplies	8,000	0	0	8,000	0	8,000	8,000	8,000	0	0
6223	Office Materials & Supplies	5,500	0	0	5,500	0	5,500	5,500	5,499	1	1
6224	Print & Non-Print Material	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6231	Fuel and Lubricants	600	0	0	600	0	600	600	599	1	1
6241	Rental of Buildings	3,600	0	0	3,600	0	3,600	3,600	3,600	0	0
6242	Maintenance of Buildings	45,708	0	0	45,708	0	45,708	45,708	45,708	0	0
6243	Janitorial & Cleaning Supplies	1,965	0	0	1,965	0	1,965	1,965	1,965	0	0
6255	Maintenance of Other Infrastructure	6,300	0	0	6,300	0	6,300	6,300	6,300	0	0
6261	Local Travel & Subsistence	2,440	0	0	2,440	0	2,440	2,440	2,440	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	430	0	0	430	0	430	430	429	1	1
6265	Other Transport Travel & Post	200	0	0	200	0	200	200	200	0	0
6271	Telephone Charges	1,060	0	0	1,060	0	1,060	1,060	1,060	0	0
6272	Electricity Charges	32,346	0	0	32,346	0	32,346	32,346	32,346	0	0
6273	Water Charges	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6281	Security Services	84,160	0	0	84,160	0	84,160	84,160	84,160	0	0
6282	Equipment Maintenance	1,000	0	0	1,000	0	1,000	1,000	999	1	1
6283	Cleaning & Extermination Services	700	0	0	700	0	700	700	700	0	0
6284	Other	29,680	0	0	29,680	0	29,680	29,680	29,680	0	0
6291	National & Other Events	2,900	1,500	0	4,400	0	4,400	4,400	4,399	1	1
6292	Dietary	4,200	-1,500	0	2,700	0	2,700	2,700	2,699	1	1
6293	Refreshment and Meals	65	0	0	65	0	65	65	65	0	0
6294	Other	210	0	0	210	0	210	210	210	0	0
6302	Training (including Scholarships)	3,310	0	0	3,310	0	3,310	3,310	3,310	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 76 REGION 6: EAST BERBICE/ CORENTYNE
PROGRAMME 765 HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		515,459	0	0	515,459	0	515,459	515,459	513,565	1,894	1,894
6111	Administrative	1,535	0	0	1,535	0	1,535	1,535	700	835	835
6112	Senior Technical	24,216	0	0	24,216	0	24,216	24,216	24,211	5	5
6113	Other Technical & Craft Skill	55,004	0	0	55,004	0	55,004	55,004	55,004	0	0
6114	Clerical & Office Support	10,126	0	0	10,126	0	10,126	10,126	10,085	41	41
6115	Semi-Skilled Operatives & Unskilled	107,323	-1,000	0	106,323	0	106,323	106,323	106,290	33	33
6116	Contracted Employees	27,462	1,000	0	28,462	0	28,462	28,462	28,462	0	0
6131	Other Direct Labour Costs	16,215	0	0	16,215	0	16,215	16,215	15,735	480	480
6133	Benefits & Allowances	32,817	0	0	32,817	0	32,817	32,817	32,817	0	0
6134	National Insurance	16,287	0	0	16,287	0	16,287	16,287	15,793	494	494
6221	Drugs & Medical Supplies	8,000	500	0	8,500	0	8,500	8,500	8,500	0	0
6222	Field Material & Supplies	16,500	0	0	16,500	0	16,500	16,500	16,500	0	0
6223	Office Materials & Supplies	3,500	338	0	3,838	0	3,838	3,838	3,838	0	0
6224	Print & Non-Print Material	1,500	200	0	1,700	0	1,700	1,700	1,699	1	1
6231	Fuel and Lubricants	10,000	3,000	0	13,000	0	13,000	13,000	13,000	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6242	Maintenance of Buildings	17,288	0	0	17,288	0	17,288	17,288	17,288	0	0
6243	Janitorial & Cleaning Supplies	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
6255	Maintenance of Other Infrastructure	4,050	0	0	4,050	0	4,050	4,050	4,050	0	0
6261	Local Travel & Subsistence	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6263	Postage Telex & Cablegram	25	0	0	25	0	25	25	25	0	0
6264	Vehicle Spares & Maintenance	1,550	0	0	1,550	0	1,550	1,550	1,550	0	0
6265	Other Transport Travel & Post	1,364	-1,218	0	146	0	146	146	145	1	1
6271	Telephone Charges	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6272	Electricity Charges	36,000	0	0	36,000	0	36,000	36,000	36,000	0	0
6273	Water Charges	4,900	0	0	4,900	0	4,900	4,900	4,900	0	0
6281	Security Services	21,249	6,913	0	28,162	0	28,162	28,162	28,161	1	1
6282	Equipment Maintenance	16,200	-3,079	0	13,121	0	13,121	13,121	13,121	0	0
6283	Cleaning & Extermination Services	350	0	0	350	0	350	350	350	0	0
6284	Other	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6292	Dietary	51,564	0	0	51,564	0	51,564	51,564	51,564	0	0
6293	Refreshment and Meals	320	0	0	320	0	320	320	319	1	1
6294	Other	10,089	-6,654	0	3,435	0	3,435	3,435	3,433	2	2
6302	Training (including Scholarships)	325	0	0	325	0	325	325	325	0	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 77- REGION 7: CUYUNI/MAZARUNI
PROGRAMME 771 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		70,793	-550	0	70,243	1,820	72,063	72,063	69,552	2,511	2,511
6111	Administrative	3,069	-101	0	2,968	0	2,968	2,968	2,968	0	0
6113	Other Technical & Craft Skill	2,992	137	0	3,129	0	3,129	3,129	3,129	0	0
6114	Clerical & Office Support	6,738	0	0	6,738	0	6,738	6,738	6,708	30	30
6115	Semi-Skilled Operatives & Unskilled	8,426	-649	0	7,777	0	7,777	7,777	7,586	191	191
6117	Temporary Employees	825	0	0	825	0	825	825	245	580	580
6131	Other Direct Labour Costs	2,626	-137	0	2,489	0	2,489	2,489	2,489	0	0
6133	Benefits & Allowances	3,518	0	0	3,518	0	3,518	3,518	3,018	500	500
6134	National Insurance	1,693	0	0	1,693	0	1,693	1,693	1,630	63	63
6211	Expenses Specific to Agency	9,040	0	0	9,040	1,820	10,860	10,860	10,812	48	48
6222	Field Material & Supplies	155	0	0	155	0	155	155	147	8	8
6223	Office Materials & Supplies	3,220	0	0	3,220	0	3,220	3,220	3,219	1	1
6224	Print & Non-Print Material	700	0	0	700	0	700	700	700	0	0
6231	Fuel and Lubricants	810	0	0	810	0	810	810	809	1	1
6243	Janitorial & Cleaning Supplies	580	0	0	580	0	580	580	571	9	9
6261	Local Travel & Subsistence	5,200	0	0	5,200	0	5,200	5,200	5,053	147	147
6265	Other Transport Travel & Post	630	0	0	630	0	630	630	517	113	113
6271	Telephone Charges	900	0	0	900	0	900	900	900	0	0
6281	Security Services	15,176	0	0	15,176	0	15,176	15,176	14,420	756	756
6282	Equipment Maintenance	215	0	0	215	0	215	215	215	0	0
6283	Cleaning & Extermination Services	330	-100	0	230	0	230	230	211	19	19
6284	Other	1,000	300	0	1,300	0	1,300	1,300	1,278	22	22
6291	National & Other Events	2,020	0	0	2,020	0	2,020	2,020	2,020	0	0
6293	Refreshment and Meals	530	0	0	530	0	530	530	530	0	0
6302	Training (including Scholarships)	400	0	0	400	0	400	400	377	23	23

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/MAZARUNI
PROGRAMME 772 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		86,214	-1,450	0	84,764	0	84,764	84,764	84,546	218	218
6113	Other Technical & Craft Skill	635	0	0	635	0	635	635	635	0	0
6114	Clerical & Office Support	700	94	0	794	0	794	794	794	0	0
6116	Contracted Employees	360	589	0	949	0	949	949	949	0	0
6131	Other Direct Labour Costs	142	0	0	142	0	142	142	119	23	23
6133	Benefits & Allowances	210	60	0	270	0	270	270	270	0	0
6134	National Insurance	112	7	0	119	0	119	119	119	0	0
6222	Field Material & Supplies	365	0	0	365	0	365	365	359	6	6
6223	Office Materials & Supplies	420	0	0	420	0	420	420	420	0	0
6224	Print & Non-Print Material	120	0	0	120	0	120	120	119	1	1
6231	Fuel and Lubricants	9,500	0	0	9,500	0	9,500	9,500	9,500	0	0
6242	Maintenance of Buildings	9,000	2,500	0	11,500	0	11,500	11,500	11,500	0	0
6243	Janitorial & Cleaning Supplies	600	0	0	600	0	600	600	600	0	0
6251	Maintenance of Roads	20,000	0	0	20,000	0	20,000	20,000	19,943	57	57
6252	Maintenance of Bridges	6,800	0	0	6,800	0	6,800	6,800	6,796	4	4
6253	Maintenance of Drainage & Irrigation	10,000	-4,500	0	5,500	0	5,500	5,500	5,500	0	0
6254	Maintenance of Sea & River Defence	3,500	-1,387	0	2,113	0	2,113	2,113	2,113	0	0
6255	Maintenance of Other Infrastructure	7,000	1,387	0	8,387	0	8,387	8,387	8,387	0	0
6261	Local Travel & Subsistence	3,820	-700	0	3,120	0	3,120	3,120	3,014	106	106
6264	Vehicle Spares & Maintenance	4,240	0	0	4,240	0	4,240	4,240	4,222	18	18
6265	Other Transport Travel & Post	440	0	0	440	0	440	440	439	1	1
6271	Telephone Charges	90	0	0	90	0	90	90	90	0	0
6272	Electricity Charges	5,300	0	0	5,300	0	5,300	5,300	5,300	0	0
6273	Water Charges	500	0	0	500	0	500	500	500	0	0
6282	Equipment Maintenance	900	500	0	1,400	0	1,400	1,400	1,400	0	0
6283	Cleaning & Extermination Services	475	0	0	475	0	475	475	475	0	0
6284	Other	540	0	0	540	0	540	540	539	1	1
6293	Refreshment and Meals	100	0	0	100	0	100	100	100	0	0
6294	Other	345	0	0	345	0	345	345	344	1	1

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 77- REGION 7: CUYUNI/MAZARUNI
PROGRAMME 773 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		374,784	2,000	0	376,784	2,777	379,561	381,017	376,104	3,457	4,913
6111	Administrative	32,771	0	0	32,771	0	32,771	32,771	32,751	20	20
6112	Senior Technical	79,446	0	0	79,446	0	79,446	79,446	79,278	168	168
6113	Other Technical & Craft Skill	35,349	0	0	35,349	0	35,349	35,349	35,309	40	40
6114	Clerical & Office Support	341	0	0	341	0	341	341	341	0	0
6115	Semi-Skilled Operatives & Unskilled	23,433	0	0	23,433	0	23,433	25,089	23,377	56	1,712
6131	Other Direct Labour Costs	5,676	-830	0	4,846	0	4,846	4,846	3,487	1,359	1,359
6133	Benefits & Allowances	30,003	0	0	30,003	0	30,003	30,003	29,981	22	22
6134	National Insurance	11,990	830	0	12,820	0	12,820	12,820	12,820	0	0
6221	Drugs & Medical Supplies	550	0	0	550	0	550	550	528	22	22
6222	Field Material & Supplies	5,900	0	0	5,900	0	5,900	5,900	5,900	0	0
6223	Office Materials & Supplies	4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6224	Print & Non-Print Material	3,400	0	0	3,400	0	3,400	3,400	3,398	2	2
6231	Fuel and Lubricants	15,800	1,400	0	17,200	0	17,200	17,200	17,200	0	0
6241	Rental of Buildings	500	0	0	500	0	500	500	395	105	105
6242	Maintenance of Buildings	20,400	2,000	0	22,400	0	22,400	22,400	22,397	3	3
6243	Janitorial & Cleaning Supplies	660	0	0	660	0	660	660	660	0	0
6255	Maintenance of Other Infrastructure	10,100	0	0	10,100	0	10,100	10,100	10,089	11	11
6261	Local Travel & Subsistence	7,015	-2,400	0	4,615	0	4,615	4,615	4,416	199	199
6263	Postage Telex & Cablegram	9	0	0	9	0	9	9	1	8	8
6264	Vehicle Spares & Maintenance	500	0	0	500	0	500	500	492	8	8
6265	Other Transport Travel & Post	6,700	1,000	0	7,700	0	7,700	7,700	7,690	10	10
6271	Telephone Charges	1,010	0	0	1,010	0	1,010	1,010	795	215	215
6272	Electricity Charges	5,076	0	0	5,076	0	5,076	5,076	5,076	0	0
6273	Water Charges	283	0	0	283	0	283	283	283	0	0
6281	Security Services	8,709	-1,170	0	7,539	0	7,539	7,539	7,360	179	179
6282	Equipment Maintenance	580	200	0	780	0	780	780	776	4	4
6283	Cleaning & Extermination Services	1,150	-200	0	950	0	950	950	949	1	1
6284	Other	5,910	2,731	0	8,641	2,777	11,418	11,418	11,077	341	341
6291	National & Other Events	2,200	0	0	2,200	0	2,200	2,000	1,992	208	8
6292	Dietary	47,702	1,170	0	48,872	0	48,872	48,872	48,867	5	5
6293	Refreshment and Meals	650	0	0	650	0	650	650	649	1	1
6294	Other	480	0	0	480	0	480	480	311	169	169
6302	Training (including Scholarships)	6,491	-2,731	0	3,760	0	3,760	3,760	3,460	300	300

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 77- REGION 7: CUYUNI/ MAZARUNI
PROGRAMME 774 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		165,801	0	0	165,801	0	165,801	162,511	158,788	7,013	3,723
6112 Senior Technical		4,089	0	0	4,089	0	4,089	4,089	4,089	0	0
6113 Other Technical & Craft Skill		15,400	423	0	15,823	0	15,823	15,823	15,823	0	0
6114 Clerical & Office Support		1,654	548	0	2,202	0	2,202	2,202	2,202	0	0
6115 Semi-Skilled Operatives & Unskilled		26,060	-971	0	25,089	0	25,089	21,799	21,787	3,302	12
6116 Contracted Employees		2,643	180	0	2,823	0	2,823	2,823	2,363	460	460
6131 Other Direct Labour Costs		4,830	0	0	4,830	0	4,830	4,830	4,830	0	0
6133 Benefits & Allowances		13,854	-180	0	13,674	0	13,674	13,674	11,518	2,156	2,156
6134 National Insurance		3,950	0	0	3,950	0	3,950	3,950	3,761	189	189
6221 Drugs & Medical Supplies		2,250	0	0	2,250	0	2,250	2,250	2,246	4	4
6222 Field Material & Supplies		9,320	-1,000	0	8,320	0	8,320	8,320	8,318	2	2
6223 Office Materials & Supplies		3,400	0	0	3,400	0	3,400	3,400	3,399	1	1
6224 Print & Non-Print Material		655	0	0	655	0	655	655	652	3	3
6231 Fuel and Lubricants		8,700	0	0	8,700	0	8,700	8,700	8,700	0	0
6242 Maintenance of Buildings		8,000	0	0	8,000	0	8,000	8,000	7,992	8	8
6243 Janitorial & Cleaning Supplies		3,005	0	0	3,005	0	3,005	3,005	3,005	0	0
6255 Maintenance of Other Infrastructure		7,900	0	0	7,900	0	7,900	7,900	7,689	211	211
6261 Local Travel & Subsistence		6,800	0	0	6,800	0	6,800	6,800	6,665	135	135
6264 Vehicle Spares & Maintenance		200	0	0	200	0	200	200	198	2	2
6265 Other Transport Travel & Post		16,800	1,000	0	17,800	0	17,800	17,800	17,793	7	7
6271 Telephone Charges		740	0	0	740	0	740	740	678	62	62
6272 Electricity Charges		11,200	0	0	11,200	0	11,200	11,200	11,200	0	0
6273 Water Charges		550	0	0	550	0	550	550	550	0	0
6281 Security Services		1,091	0	0	1,091	0	1,091	1,091	630	461	461
6282 Equipment Maintenance		1,200	-500	0	700	0	700	700	694	6	6
6283 Cleaning & Extermination Services		950	0	0	950	0	950	950	949	1	1
6284 Other		1,100	500	0	1,600	0	1,600	1,600	1,598	2	2
6291 National & Other Events		550	0	0	550	0	550	550	550	0	0
6292 Dietary		8,000	0	0	8,000	0	8,000	8,000	7,999	1	1
6293 Refreshment and Meals		410	250	0	660	0	660	660	660	0	0
6302 Training (including Scholarships)		500	-250	0	250	0	250	250	250	0	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 781 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		28,751	0	0	28,751	1,540	30,291	29,192	29,192	1,099	0
6111	Administrative	1,242	96	0	1,338	0	1,338	1,337	1,337	1	0
6113	Other Technical & Craft Skill	0	0	0	0	0	0	0	0	0	0
6114	Clerical & Office Support	2,886	-80	0	2,806	0	2,806	2,799	2,799	7	0
6115	Semi-Skilled Operatives & Unskilled	724	-16	0	708	0	708	640	640	68	0
6131	Other Direct Labour Costs	495	0	0	495	0	495	454	454	41	0
6133	Benefits & Allowances	767	0	0	767	0	767	748	748	19	0
6134	National Insurance	387	0	0	387	0	387	380	380	7	0
6211	Expenses Specific to Agency	11,326	0	0	11,326	1,540	12,866	12,866	12,866	0	0
6222	Field Material & Supplies	300	0	0	300	0	300	300	300	0	0
6223	Office Materials & Supplies	850	0	0	850	0	850	850	850	0	0
6224	Print & Non-Print Material	335	0	0	335	0	335	335	335	0	0
6231	Fuel and Lubricants	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6241	Rental of Buildings	0	0	0	0	0	0	0	0	0	0
6243	Janitorial & Cleaning Supplies	60	0	0	60	0	60	60	60	0	0
6261	Local Travel & Subsistence	2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	350	0	0	350	0	350	350	350	0	0
6271	Telephone Charges	175	0	0	175	0	175	175	175	0	0
6272	Electricity Charges	1,800	0	0	1,800	0	1,800	915	915	885	0
6281	Security Services	1,314	0	0	1,314	0	1,314	1,243	1,243	71	0
6282	Equipment Maintenance	500	0	0	500	0	500	500	500	0	0
6284	Other	250	0	0	250	0	250	250	250	0	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6293	Refreshment and Meals	450	0	0	450	0	450	450	450	0	0
6302	Training (including Scholarships)	225	0	0	225	0	225	225	225	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY 78 – REGION 8: POTARO/SIPARUNI
PROGRAMME 782 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		56,322	0	0	56,322	1,500	57,822	56,411	56,411	1,411	0
6112 Senior Technical		0	0	0	0	0	0	0	0	0	0
6113 Other Technical & Craft Skill		2,794	264	0	3,058	0	3,058	2,794	2,794	264	0
6114 Clerical & Office Support		740	-264	0	476	0	476	372	372	104	0
6115 Semi-Skilled Operatives & Unskilled		1,992	-66	0	1,926	0	1,926	1,878	1,878	48	0
6131 Other Direct Labour Costs		163	0	0	163	0	163	63	63	100	0
6133 Benefits & Allowances		679	39	0	718	0	718	679	679	39	0
6134 National Insurance		364	27	0	391	0	391	364	364	27	0
6221 Drugs & Medical Supplies		25	0	0	25	0	25	25	25	0	0
6222 Field Material & Supplies		200	0	0	200	0	200	200	200	0	0
6223 Office Materials & Supplies		300	0	0	300	0	300	300	300	0	0
6224 Print & Non-Print Material		120	0	0	120	0	120	120	120	0	0
6231 Fuel and Lubricants		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6242 Maintenance of Buildings		5,200	0	0	5,200	0	5,200	5,200	5,200	0	0
6243 Janitorial & Cleaning Supplies		190	0	0	190	0	190	190	190	0	0
6251 Maintenance of Roads		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
6252 Maintenance of Bridges		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6253 Maintenance of Drainage & Irrigation		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6254 Maintenance of Sea & River Defence		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6255 Maintenance of Other Infrastructure		4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6261 Local Travel & Subsistence		1,000	0	0	1,000	0	1,000	956	956	44	0
6264 Vehicle Spares & Maintenance		5,000	0	0	5,000	1,500	6,500	6,500	6,500	0	0
6265 Other Transport Travel & Post		600	0	0	600	0	600	600	600	0	0
6272 Electricity Charges		1,800	0	0	1,800	0	1,800	1,015	1,015	785	0
6282 Equipment Maintenance		750	0	0	750	0	750	750	750	0	0
6283 Cleaning & Extermination Services		300	0	0	300	0	300	300	300	0	0
6284 Other		105	0	0	105	0	105	105	105	0	0

MR. I. DASS
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**AGENCY 78 – REGION 8: POTARO/SIPARUNI
PROGRAMME 783 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		153,420	0	0	153,420	5,000	158,420	153,481	153,481	4,939	0
6111	Administrative	15,916	162	0	16,078	0	16,078	15,907	15,907	171	0
6112	Senior Technical	9,020	0	0	9,020	0	9,020	9,020	9,020	0	0
6113	Other Technical & Craft Skill	13,981	850	0	14,831	0	14,831	13,773	13,773	1,058	0
6114	Clerical & Office Support	1,071	-162	0	909	0	909	744	744	165	0
6115	Semi-Skilled Operatives & Unskilled	27,851	-850	0	27,001	0	27,001	26,645	26,645	356	0
6116	Contracted Employees	1,017	0	0	1,017	0	1,017	990	990	27	0
6131	Other Direct Labour Costs	686	0	0	686	0	686	637	637	49	0
6133	Benefits & Allowances	11,983	0	0	11,983	0	11,983	11,023	11,023	960	0
6134	National Insurance	5,293	0	0	5,293	0	5,293	5,077	5,077	216	0
6221	Drugs & Medical Supplies	200	0	0	200	0	200	200	200	0	0
6222	Field Material & Supplies	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6223	Office Materials & Supplies	800	0	0	800	0	800	800	800	0	0
6224	Print & Non-Print Material	1,700	0	0	1,700	0	1,700	1,700	1,700	0	0
6231	Fuel and Lubricants	1,180	0	0	1,180	1,000	2,180	2,180	2,180	0	0
6242	Maintenance of Buildings	14,600	0	0	14,600	0	14,600	14,600	14,600	0	0
6243	Janitorial & Cleaning Supplies	450	0	0	450	0	450	450	450	0	0
6255	Maintenance of Other Infrastructure	4,400	0	0	4,400	0	4,400	4,400	4,400	0	0
6261	Local Travel & Subsistence	2,150	0	0	2,150	0	2,150	2,150	2,150	0	0
6263	Postage Telex & Cablegram	120	0	0	120	0	120	120	120	0	0
6265	Other Transport Travel & Post	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6271	Telephone Charges	300	0	0	300	0	300	0	0	300	0
6272	Electricity Charges	1,000	0	0	1,000	0	1,000	957	957	43	0
6281	Security Services	1,552	0	0	1,552	0	1,552	832	832	720	0
6282	Equipment Maintenance	550	0	0	550	0	550	550	550	0	0
6284	Other	2,500	0	0	2,500	0	2,500	1,924	1,924	576	0
6291	National & Other Events	1,000	0	0	1,000	0	1,000	702	702	298	0
6292	Dietary	26,000	0	0	26,000	4,000	30,000	30,000	30,000	0	0
6293	Refreshment and Meals	300	0	0	300	0	300	300	300	0	0
6302	Training (including Scholarships)	1,200	0	0	1,200	0	1,200	1,200	1,200	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY 78 - REGION 8: POTARO/SIPARUNI
PROGRAMME 784 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		64,380	0	0	64,380	1,000	65,380	64,438	64,432	948	6
6112 Senior Technical		4,215	0	0	4,215	0	4,215	4,215	4,215	0	0
6113 Other Technical & Craft Skill		12,514	0	0	12,514	0	12,514	12,514	12,514	0	0
6114 Clerical & Office Support		365	0	0	365	0	365	341	341	24	0
6115 Semi-Skilled Operatives & Unskilled		4,144	0	0	4,144	0	4,144	3,949	3,949	195	0
6117 Temporary Employees		0	0	0	0	0	0	0	0	0	0
6131 Other Direct Labour Costs		794	0	0	794	0	794	777	777	17	0
6133 Benefits & Allowances		5,196	0	0	5,196	0	5,196	5,196	5,196	0	0
6134 National Insurance		1,761	0	0	1,761	0	1,761	1,761	1,761	0	0
6221 Drugs & Medical Supplies		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6222 Field Material & Supplies		1,100	0	0	1,100	0	1,100	1,105	1,099	1	6
6223 Office Materials & Supplies		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6224 Print & Non-Print Material		240	0	0	240	0	240	240	240	0	0
6231 Fuel and Lubricants		750	0	0	750	1,000	1,750	1,750	1,750	0	0
6242 Maintenance of Buildings		7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
6243 Janitorial & Cleaning Supplies		590	0	0	590	0	590	590	590	0	0
6255 Maintenance of Other Infrastructure		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6261 Local Travel & Subsistence		2,770	0	0	2,770	0	2,770	2,770	2,770	0	0
6264 Vehicle Spares & Maintenance		570	0	0	570	0	570	570	570	0	0
6265 Other Transport Travel & Post		2,315	0	0	2,315	0	2,315	2,315	2,315	0	0
6271 Telephone Charges		300	0	0	300	0	300	200	200	100	0
6272 Electricity Charges		2,200	0	0	2,200	0	2,200	1,689	1,689	511	0
6281 Security Services		876	0	0	876	0	876	876	876	0	0
6282 Equipment Maintenance		350	0	0	350	0	350	250	250	100	0
6284 Other		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
6291 National & Other Events		390	0	0	390	0	390	390	390	0	0
6292 Dietary		1,200	0	0	1,200	0	1,200	1,200	1,200	0	0
6293 Refreshment and Meals		170	0	0	170	0	170	170	170	0	0
6294 Other		4,770	0	0	4,770	0	4,770	4,770	4,770	0	0
6302 Training (including Scholarships)		1,000	0	0	1,000	0	1,000	1,000	1,000	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY 79 – REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 791 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		56,787	-26	0	56,761	3,491	60,252	59,826	59,043	1,209	783
6111	Administrative	4,073	-318	0	3,755	0	3,755	3,755	3,755	0	0
6113	Other Technical & Craft Skill	2,580	0	0	2,580	0	2,580	2,580	2,350	230	230
6114	Clerical & Office Support	6,144	-518	0	5,626	0	5,626	5,626	5,601	25	25
6115	Semi-Skilled Operatives & Unskilled	5,214	-590	0	4,624	0	4,624	4,624	4,623	1	1
6116	Contracted Employees	0	1,400	0	1,400	0	1,400	1,400	1,400	0	0
6117	Temporary Employees	159	0	0	159	0	159	100	50	109	50
6131	Other Direct Labour Costs	987	0	0	987	0	987	900	892	95	8
6133	Benefits & Allowances	2,940	0	0	2,940	0	2,940	2,941	2,580	360	361
6134	National Insurance	1,372	0	0	1,372	0	1,372	1,283	1,251	121	32
6211	Expenses Specific to Agency	9,080	0	0	9,080	3,491	12,571	12,571	12,495	76	76
6221	Drugs & Medical Supplies	40	0	0	40	0	40	40	40	0	0
6222	Field Material & Supplies	850	0	0	850	0	850	850	850	0	0
6223	Office Materials & Supplies	900	200	0	1,100	0	1,100	1,100	1,100	0	0
6224	Print & Non-Print Material	1,350	-200	0	1,150	0	1,150	1,150	1,150	0	0
6231	Fuel and Lubricants	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0
6243	Janitorial & Cleaning Supplies	250	0	0	250	0	250	250	250	0	0
6261	Local Travel & Subsistence	5,000	-300	0	4,700	0	4,700	4,700	4,700	0	0
6263	Postage Telex & Cablegram	150	0	0	150	0	150	150	150	0	0
6264	Vehicle Spares & Maintenance	1,910	0	0	1,910	0	1,910	1,910	1,910	0	0
6265	Other Transport Travel & Post	250	0	0	250	0	250	250	250	0	0
6271	Telephone Charges	700	0	0	700	0	700	700	700	0	0
6272	Electricity Charges	1,100	0	0	1,100	0	1,100	1,100	1,100	0	0
6281	Security Services	4,510	0	0	4,510	0	4,510	4,318	4,318	192	0
6282	Equipment Maintenance	400	0	0	400	0	400	400	400	0	0
6284	Other	1,000	300	0	1,300	0	1,300	1,300	1,300	0	0
6291	National & Other Events	550	0	0	550	0	550	550	550	0	0
6293	Refreshment and Meals	115	0	0	115	0	115	115	115	0	0
6294	Other	200	0	0	200	0	200	200	200	0	0
6302	Training (including Scholarships)	277	0	0	277	0	277	277	277	0	0
6312	Subventions to Local Authority	2,036	0	0	2,036	0	2,036	2,036	2,036	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 792 - AGRICULTURE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		8,692	0	0	8,692	0	8,692	8,692	8,692	0	0
6114	Clerical & Office Support	345	0	0	345	0	345	345	345	0	0
6115	Semi-Skilled Operatives & Unskilled	4,407	0	0	4,407	0	4,407	4,407	4,407	0	0
6131	Other Direct Labour Costs	36	-36	0	0	0	0	0	0	0	0
6133	Benefits & Allowances	735	0	0	735	0	735	735	735	0	0
6134	National Insurance	321	36	0	357	0	357	357	357	0	0
6221	Drugs & Medical Supplies	300	0	0	300	0	300	300	300	0	0
6222	Field Material & Supplies	210	0	0	210	0	210	210	210	0	0
6223	Office Materials & Supplies	75	0	0	75	0	75	75	75	0	0
6224	Print & Non-Print Material	75	0	0	75	0	75	75	75	0	0
6231	Fuel and Lubricants	390	0	0	390	0	390	390	390	0	0
6243	Janitorial & Cleaning Supplies	100	0	0	100	0	100	100	100	0	0
6261	Local Travel & Subsistence	370	0	0	370	0	370	370	370	0	0
6263	Postage Telex & Cablegram	12	0	0	12	0	12	12	12	0	0
6264	Vehicle Spares & Maintenance	200	0	0	200	0	200	200	200	0	0
6271	Telephone Charges	0	0	0	0	0	0	0	0	0	0
6272	Electricity Charges	100	0	0	100	0	100	100	100	0	0
6284	Other	130	0	0	130	0	130	130	130	0	0
6291	National & Other Events	335	0	0	335	0	335	335	335	0	0
6293	Refreshment and Meals	11	0	0	11	0	11	11	11	0	0
6294	Other	40	0	0	40	0	40	40	40	0	0
6302	Training (including Scholarships)	500	0	0	500	0	500	500	500	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 793 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		50,587	197	0	50,784	0	50,784	50,546	50,384	400	162
6111	Administrative	0	0	0	0	0	0	0	0	0	0
6113	Other Technical & Craft Skill	1,260	0	0	1,260	0	1,260	1,260	1,249	11	11
6114	Clerical & Office Support	348	0	0	348	0	348	348	297	51	51
6115	Semi-Skilled Operatives & Unskilled	3,791	0	0	3,791	0	3,791	3,791	3,776	15	15
6116	Contracted Employees	814	197	0	1,011	0	1,011	1,011	1,011	0	0
6131	Other Direct Labour Costs	2,316	0	0	2,316	0	2,316	2,125	2,050	266	75
6133	Benefits & Allowances	894	0	0	894	0	894	894	884	10	10
6134	National Insurance	577	0	0	577	0	577	577	577	0	0
6221	Drugs & Medical Supplies	30	0	0	30	0	30	30	30	0	0
6222	Field Material & Supplies	240	0	0	240	0	240	240	240	0	0
6223	Office Materials & Supplies	50	0	0	50	0	50	50	50	0	0
6224	Print & Non-Print Material	125	0	0	125	0	125	125	125	0	0
6231	Fuel and Lubricants	6,900	0	0	6,900	0	6,900	6,900	6,900	0	0
6242	Maintenance of Buildings	6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6243	Janitorial & Cleaning Supplies	220	0	0	220	0	220	220	220	0	0
6251	Maintenance of Roads	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
6252	Maintenance of Bridges	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
6255	Maintenance of Other Infrastructure	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6261	Local Travel & Subsistence	1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6263	Postage Telex & Cablegram	0	0	0	0	0	0	0	0	0	0
6264	Vehicle Spares & Maintenance	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
6271	Telephone Charges	35	0	0	35	0	35	0	0	35	0
6272	Electricity Charges	120	0	0	120	0	120	108	108	12	0
6281	Security Services	820	0	0	820	0	820	820	820	0	0
6284	Other	630	0	0	630	0	630	630	630	0	0
6293	Refreshment and Meals	17	0	0	17	0	17	17	17	0	0
6294	Other	100	0	0	100	0	100	100	100	0	0
6321	Subsidies & Contribution to Local Orgs	0	0	0	0	0	0	0	0	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 79 – REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
PROGRAMME 794 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		329,912	0	0	329,912	0	329,912	317,032	314,561	15,351	2,471
6111	Administrative	42,339	0	0	42,339	0	42,339	42,339	42,309	30	30
6112	Senior Technical	51,041	-840	0	50,201	0	50,201	50,201	49,898	303	303
6113	Other Technical & Craft Skill	44,459	0	0	44,459	0	44,459	44,459	44,212	247	247
6114	Clerical & Office Support	2,115	0	0	2,115	0	2,115	2,115	2,009	106	106
6115	Semi-Skilled Operatives & Unskilled	43,152	-318	0	42,834	0	42,834	41,850	41,263	1,571	587
6116	Contracted Employees	0	1,158	0	1,158	0	1,158	1,158	1,158	0	0
6117	Temporary Employees	21	0	0	21	0	21	21	21	0	0
6131	Other Direct Labour Costs	2,567	0	0	2,567	0	2,567	2,500	2,378	189	122
6133	Benefits & Allowances	40,616	0	0	40,616	0	40,616	29,935	28,969	11,647	966
6134	National Insurance	13,969	0	0	13,969	0	13,969	13,421	13,373	596	48
6221	Drugs & Medical Supplies	380	0	0	380	0	380	380	380	0	0
6222	Field Material & Supplies	3,740	0	0	3,740	0	3,740	3,740	3,740	0	0
6223	Office Materials & Supplies	2,210	0	0	2,210	0	2,210	2,210	2,200	10	10
6224	Print & Non-Print Material	2,100	0	0	2,100	0	2,100	2,100	2,100	0	0
6231	Fuel and Lubricants	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
6242	Maintenance of Buildings	21,000	0	0	21,000	0	21,000	21,000	21,000	0	0
6243	Janitorial & Cleaning Supplies	820	0	0	820	0	820	820	820	0	0
6255	Maintenance of Other Infrastructure	4,300	0	0	4,300	0	4,300	4,300	4,300	0	0
6261	Local Travel & Subsistence	5,900	-600	0	5,300	0	5,300	5,300	5,298	2	2
6263	Postage Telex & Cablegram	258	0	0	258	0	258	258	258	0	0
6264	Vehicle Spares & Maintenance	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6265	Other Transport Travel & Post	900	0	0	900	0	900	900	900	0	0
6271	Telephone Charges	310	0	0	310	0	310	310	310	0	0
6272	Electricity Charges	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
6281	Security Services	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
6282	Equipment Maintenance	400	0	0	400	0	400	400	400	0	0
6283	Cleaning & Extermination Services	160	0	0	160	0	160	160	160	0	0
6284	Other	10,276	600	0	10,876	0	10,876	10,876	10,826	50	50
6291	National & Other Events	1,166	0	0	1,166	0	1,166	1,166	1,166	0	0
6292	Dietary	12,515	3,400	0	15,915	0	15,915	15,915	15,915	0	0
6293	Refreshment and Meals	230	0	0	230	0	230	230	230	0	0
6294	Other	52	0	0	52	0	52	52	52	0	0
6302	Training (including Scholarships)	11,116	-3,400	0	7,716	0	7,716	7,116	7,116	600	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 79 – REGION 9: UPPER TAKATU/ UPPER ESSEQUIBO
PROGRAMME 795 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		120,961	-171	0	120,790	0	120,790	119,206	118,552	2,238	654
6112 Senior Technical		4,131	0	0	4,131	0	4,131	4,131	4,104	27	27
6113 Other Technical & Craft Skill		27,563	0	0	27,563	0	27,563	27,563	27,550	13	13
6114 Clerical & Office Support		1,986	-171	0	1,815	0	1,815	1,815	1,696	119	119
6115 Semi-Skilled Operatives & Unskilled		11,576	0	0	11,576	0	11,576	11,576	11,475	101	101
6116 Contracted Employees		1,245	0	0	1,245	0	1,245	1,245	1,245	0	0
6131 Other Direct Labour Costs		3,600	0	0	3,600	0	3,600	2,434	2,363	1,237	71
6133 Benefits & Allowances		11,717	0	0	11,717	0	11,717	11,304	11,242	475	62
6134 National Insurance		3,673	0	0	3,673	0	3,673	3,673	3,673	0	0
6221 Drugs & Medical Supplies		1,600	0	0	1,600	0	1,600	1,600	1,600	0	0
6222 Field Material & Supplies		2,300	0	0	2,300	0	2,300	2,300	2,300	0	0
6223 Office Materials & Supplies		1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
6224 Print & Non-Print Material		900	0	0	900	0	900	900	900	0	0
6231 Fuel and Lubricants		9,250	0	0	9,250	0	9,250	9,250	9,250	0	0
6242 Maintenance of Buildings		8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
6243 Janitorial & Cleaning Supplies		2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6255 Maintenance of Other Infrastructure		1,800	0	0	1,800	0	1,800	1,800	1,800	0	0
6261 Local Travel & Subsistence		6,200	-640	0	5,560	0	5,560	5,560	5,300	260	260
6263 Postage Telex & Cablegram		140	0	0	140	0	140	140	140	0	0
6264 Vehicle Spares & Maintenance		4,000	0	0	4,000	0	4,000	4,000	3,999	1	1
6265 Other Transport Travel & Post		1,400	0	0	1,400	0	1,400	1,400	1,400	0	0
6271 Telephone Charges		320	0	0	320	0	320	320	320	0	0
6272 Electricity Charges		4,360	0	0	4,360	0	4,360	4,360	4,360	0	0
6281 Security Services		820	0	0	820	0	820	820	820	0	0
6282 Equipment Maintenance		725	0	0	725	0	725	725	725	0	0
6283 Cleaning & Extermination Services		135	240	0	375	0	375	375	375	0	0
6284 Other		780	0	0	780	0	780	780	780	0	0
6291 National & Other Events		400	0	0	400	0	400	400	400	0	0
6292 Dietary		4,650	0	0	4,650	0	4,650	4,650	4,650	0	0
6293 Refreshment and Meals		40	0	0	40	0	40	35	35	5	0
6294 Other		2,400	400	0	2,800	0	2,800	2,800	2,800	0	0
6302 Training (including Scholarships)		750	0	0	750	0	750	750	750	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
PROGRAMME 801 - REGIONAL ADMINISTRATION & FINANCE
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		74,251	1,682	0	75,933	2,112	78,045	78,045	76,587	1,458	1,458
6111	Administrative	3,410	0	0	3,410	0	3,410	3,410	2,693	717	717
6113	Other Technical & Craft Skill	3,445	0	0	3,445	0	3,445	3,445	3,313	132	132
6114	Clerical & Office Support	10,129	0	0	10,129	0	10,129	10,129	10,120	9	9
6115	Semi-Skilled Operatives & Unskilled	7,319	0	0	7,319	0	7,319	7,319	7,319	0	0
6116	Contracted Employees	0	1,682	0	1,682	0	1,682	1,682	1,682	0	0
6131	Other Direct Labour Costs	3,158	0	0	3,158	0	3,158	3,158	2,645	513	513
6133	Benefits & Allowances	4,316	0	0	4,316	0	4,316	4,316	4,233	83	83
6134	National Insurance	1,964	0	0	1,964	0	1,964	1,964	1,964	0	0
6211	Expenses Specific to Agency	6,800	0	0	6,800	2,112	8,912	8,912	8,911	1	1
6221	Drugs & Medical Supplies	140	0	0	140	0	140	140	139	1	1
6222	Field Material & Supplies	250	0	0	250	0	250	250	250	0	0
6223	Office Materials & Supplies	2,450	-100	0	2,350	0	2,350	2,350	2,350	0	0
6224	Print & Non-Print Material	420	0	0	420	0	420	420	420	0	0
6231	Fuel and Lubricants	1,600	120	0	1,720	0	1,720	1,720	1,720	0	0
6243	Janitorial & Cleaning Supplies	390	0	0	390	0	390	390	390	0	0
6261	Local Travel & Subsistence	2,280	-370	0	1,910	0	1,910	1,910	1,910	0	0
6263	Postage Telex & Cablegram	15	0	0	15	0	15	15	15	0	0
6264	Vehicle Spares & Maintenance	350	0	0	350	0	350	350	350	0	0
6265	Other Transport Travel & Post	440	0	0	440	0	440	440	440	0	0
6271	Telephone Charges	1,510	250	0	1,760	0	1,760	1,760	1,760	0	0
6272	Electricity Charges	665	0	0	665	0	665	665	665	0	0
6273	Water Charges	0	0	0	0	0	0	0	0	0	0
6281	Security Services	8,985	0	0	8,985	0	8,985	8,985	8,985	0	0
6282	Equipment Maintenance	700	0	0	700	0	700	700	700	0	0
6283	Cleaning & Extermination Services	150	0	0	150	0	150	150	150	0	0
6284	Other	1,430	100	0	1,530	0	1,530	1,530	1,530	0	0
6291	National & Other Events	1,555	0	0	1,555	0	1,555	1,555	1,555	0	0
6293	Refreshment and Meals	630	56	0	686	0	686	686	685	1	1
6302	Training (including Scholarships)	550	0	0	550	0	550	550	550	0	0
6311	Rates and Taxes	200	-56	0	144	0	144	144	143	1	1
6312	Subvention to Local Authority	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
PROGRAMME 802 - PUBLIC WORKS
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		64,440	0	0	64,440	1,570	66,010	65,811	65,449	561	362
6112 Senior Technical		895	9	0	904	0	904	904	903	1	1
6113 Other Technical & Craft Skill		1,638	37	0	1,675	0	1,675	1,675	1,674	1	1
6115 Semi-Skilled Operatives & Unskilled		1,166	300	0	1,466	0	1,466	1,466	1,367	99	99
6116 Contracted Employees		1,997	-521	0	1,476	0	1,476	1,277	1,277	199	0
6131 Other Direct Labour Costs		365	0	0	365	0	365	365	232	133	133
6133 Benefits & Allowances		517	175	0	692	0	692	692	607	85	85
6134 National Insurance		383	0	0	383	0	383	383	348	35	35
6221 Drugs & Medical Supplies		25	0	0	25	0	25	25	25	0	0
6222 Field Material & Supplies		130	0	0	130	0	130	130	130	0	0
6223 Office Materials & Supplies		480	0	0	480	0	480	480	480	0	0
6224 Print & Non-Print Material		300	100	0	400	0	400	400	400	0	0
6231 Fuel and Lubricants		4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6242 Maintenance of Buildings		7,000	0	0	7,000	0	7,000	7,000	6,997	3	3
6243 Janitorial & Cleaning Supplies		340	0	0	340	0	340	340	340	0	0
6251 Maintenance of Roads		19,000	0	0	19,000	0	19,000	19,000	18,996	4	4
6253 Maintenance of Drainage & Irrigation		7,800	0	0	7,800	0	7,800	7,800	7,800	0	0
6255 Maintenance of Other Infrastructure		6,500	0	0	6,500	0	6,500	6,500	6,500	0	0
6261 Local Travel & Subsistence		350	70	0	420	0	420	420	420	0	0
6263 Postage Telex & Cablegram		0	0	0	0	0	0	0	0	0	0
6264 Vehicle Spares & Maintenance		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
6265 Other Transport Travel & Post		280	0	0	280	0	280	280	280	0	0
6271 Telephone Charges		200	0	0	200	0	200	200	200	0	0
6272 Electricity Charges		1,354	0	0	1,354	0	1,354	1,354	1,354	0	0
6273 Water Charges		500	0	0	500	0	500	500	500	0	0
6281 Security Services		5,400	0	0	5,400	1,570	6,970	6,970	6,969	1	1
6282 Equipment Maintenance		300	0	0	300	0	300	300	300	0	0
6283 Cleaning & Extermination Services		225	0	0	225	0	225	225	225	0	0
6293 Refreshment and Meals		65	60	0	125	0	125	125	125	0	0
6302 Training (including Scholarships)		230	-230	0	0	0	0	0	0	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
PROGRAMME 803 - EDUCATION DELIVERY
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		808,321	-1,682	0	806,639	2,325	808,964	796,328	791,239	17,725	5,089
6111	Administrative	184,984	3,741	0	188,725	0	188,725	188,725	188,725	0	0
6112	Senior Technical	214,264	0	0	214,264	0	214,264	214,264	212,673	1,591	1,591
6113	Other Technical & Craft Skill	59,626	0	0	59,626	0	59,626	59,597	59,597	29	0
6114	Clerical & Office Support	3,724	0	0	3,724	0	3,724	3,724	3,639	85	85
6115	Semi-Skilled Operatives & Unskilled	53,922	-1,682	0	52,240	0	52,240	52,240	49,259	2,981	2,981
6116	Contracted Employees	2,161	0	0	2,161	0	2,161	2,161	1,956	205	205
6117	Temporary Employees	342	0	0	342	0	342	342	309	33	33
6131	Other Direct Labour Costs	5,122	1,800	0	6,922	0	6,922	6,922	6,906	16	16
6133	Benefits & Allowances	73,211	-5,541	0	67,670	0	67,670	55,063	54,909	12,761	154
6134	National Insurance	36,696	0	0	36,696	0	36,696	36,696	36,679	17	17
6221	Drugs & Medical Supplies	820	0	0	820	0	820	820	820	0	0
6222	Field Material & Supplies	17,500	-400	0	17,100	0	17,100	17,100	17,100	0	0
6223	Office Materials & Supplies	6,140	0	0	6,140	0	6,140	6,140	6,140	0	0
6224	Print & Non-Print Material	4,700	400	0	5,100	0	5,100	5,100	5,100	0	0
6231	Fuel and Lubricants	1,623	250	0	1,873	0	1,873	1,873	1,872	1	1
6241	Rental of Buildings	768	-450	0	318	0	318	318	318	0	0
6242	Maintenance of Buildings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
6243	Janitorial & Cleaning Supplies	3,040	0	0	3,040	0	3,040	3,040	3,040	0	0
6255	Maintenance of Other Infrastructure	9,200	0	0	9,200	0	9,200	9,200	9,200	0	0
6261	Local Travel & Subsistence	2,245	-150	0	2,095	0	2,095	2,095	2,095	0	0
6264	Vehicle Spares & Maintenance	1,485	0	0	1,485	0	1,485	1,485	1,485	0	0
6265	Other Transport Travel & Post	770	350	0	1,120	0	1,120	1,120	1,120	0	0
6271	Telephone Charges	820	250	0	1,070	0	1,070	1,070	1,070	0	0
6272	Electricity Charges	1,850	0	0	1,850	0	1,850	1,850	1,848	2	2
6273	Water Charges	1,720	0	0	1,720	0	1,720	1,720	1,720	0	0
6281	Security Services	50,003	0	0	50,003	0	50,003	50,003	50,003	0	0
6282	Equipment Maintenance	1,120	0	0	1,120	0	1,120	1,120	1,120	0	0
6283	Cleaning & Extermination Services	2,188	200	0	2,388	0	2,388	2,388	2,388	0	0
6284	Other	8,750	0	0	8,750	2,325	11,075	11,075	11,075	0	0
6291	National & Other Events	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
6292	Dietary	12,347	0	0	12,347	0	12,347	12,347	12,347	0	0
6293	Refreshment and Meals	930	0	0	930	0	930	930	929	1	1
6294	Other	2,250	0	0	2,250	0	2,250	2,250	2,248	2	2
6302	Training (including Scholarships)	1,300	-450	0	850	0	850	850	849	1	1

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
PROGRAMME 804 - HEALTH SERVICES
CURRENT APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Acct. Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		133,932	0	0	133,932	0	133,932	132,705	129,753	4,179	2,952
6111	Administrative	4,000	0	0	4,000	0	4,000	4,000	3,870	130	130
6112	Senior Technical	9,617	0	0	9,617	0	9,617	9,617	8,938	679	679
6113	Other Technical & Craft Skill	20,892	340	0	21,232	0	21,232	21,232	21,231	1	1
6114	Clerical & Office Support	2,551	0	0	2,551	0	2,551	2,551	2,072	479	479
6115	Semi-Skilled Operatives & Unskilled	8,296	0	0	8,296	0	8,296	8,296	8,296	0	0
6116	Contracted Employees	5,436	0	0	5,436	0	5,436	5,436	3,859	1,577	1,577
6131	Other Direct Labour Costs	830	475	0	1,305	0	1,305	1,305	1,305	0	0
6133	Benefits & Allowances	11,631	-915	0	10,716	0	10,716	9,489	9,485	1,231	4
6134	National Insurance	3,050	100	0	3,150	0	3,150	3,150	3,150	0	0
6221	Drugs & Medical Supplies	5,600	0	0	5,600	0	5,600	5,600	5,600	0	0
6222	Field Material & Supplies	7,560	0	0	7,560	0	7,560	7,560	7,560	0	0
6223	Office Materials & Supplies	5,800	0	0	5,800	0	5,800	5,800	5,800	0	0
6224	Print & Non-Print Material	1,285	0	0	1,285	0	1,285	1,285	1,285	0	0
6231	Fuel and Lubricants	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
6242	Maintenance of Buildings	11,400	0	0	11,400	0	11,400	11,400	11,320	80	80
6243	Janitorial & Cleaning Supplies	2,810	0	0	2,810	0	2,810	2,810	2,810	0	0
6255	Maintenance of Other Infrastructure	6,600	0	0	6,600	0	6,600	6,600	6,600	0	0
6261	Local Travel & Subsistence	1,440	0	0	1,440	0	1,440	1,440	1,440	0	0
6264	Vehicle Spares & Maintenance	600	200	0	800	0	800	800	800	0	0
6265	Other Transport Travel & Post	660	-100	0	560	0	560	560	560	0	0
6271	Telephone Charges	163	150	0	313	0	313	313	313	0	0
6272	Electricity Charges	286	100	0	386	0	386	386	386	0	0
6273	Water Charges	80	0	0	80	0	80	80	80	0	0
6281	Security Services	15,000	0	0	15,000	0	15,000	15,000	14,999	1	1
6282	Equipment Maintenance	330	0	0	330	0	330	330	329	1	1
6283	Cleaning & Extermination Services	180	0	0	180	0	180	180	180	0	0
6284	Other	600	-350	0	250	0	250	250	250	0	0
6291	National & Other Events	130	0	0	130	0	130	130	130	0	0
6292	Dietary	60	0	0	60	0	60	60	60	0	0
6293	Refreshment and Meals	395	0	0	395	0	395	395	395	0	0
6302	Training (including Scholarships)	2,650	0	0	2,650	0	2,650	2,650	2,650	0	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AGENCY 01 - OFFICE OF THE PRESIDENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		741,707	0	0	741,707	0	741,707	577,625	577,448	164,259	177
12002 Office & Residence of President		24,000	0	0	24,000	0	24,000	23,951	23,951	49	0
1200200 Office & Residence of President		24,000	0	0	24,000	0	24,000	23,951	23,951	49	0
17001 Minor Works		75,000	0	0	75,000	0	75,000	74,981	74,804	196	177
1700100 Minor Works		75,000	0	0	75,000	0	75,000	74,981	74,804	196	177
24001 Land Transport		23,500	0	0	23,500	0	23,500	23,490	23,490	10	0
2400100 Land Transport		23,500	0	0	23,500	0	23,500	23,490	23,490	10	0
25001 Purchase of Equipment		36,800	0	0	36,800	0	36,800	36,674	36,674	126	0
2500100 Purchase of Equipment		36,800	0	0	36,800	0	36,800	36,674	36,674	126	0
33003 Lands and Surveys		10,950	0	0	10,950	0	10,950	10,950	10,950	0	0
3300300 Lands and Surveys		10,950	0	0	10,950	0	10,950	10,950	10,950	0	0
34002 GO-INVEST		9,000	0	0	9,000	0	9,000	5,500	5,500	3,500	0
3400200 GO-INVEST		9,000	0	0	9,000	0	9,000	5,500	5,500	3,500	0
34003 Environmental Protection Agency		3,000	0	0	3,000	0	3,000	2,920	2,920	80	0
3400300 Environmental Protection Agency		3,000	0	0	3,000	0	3,000	2,920	2,920	80	0
34006 National Parks Commission		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
3400600 National Parks Commission		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
34007 Governmental Information Agency		4,457	0	0	4,457	0	4,457	4,457	4,457	0	0
3400700 Governmental Information Agency		4,457	0	0	4,457	0	4,457	4,457	4,457	0	0
34009 Public Management Modernisation Project		270,000	0	0	270,000	0	270,000	197,825	197,825	72,175	0
3400900 Public Management Modernisation Project		270,000	0	0	270,000	0	270,000	197,825	197,825	72,175	0
44016 PSTAC		200,000	0	0	200,000	0	200,000	111,877	111,877	88,123	0
4401600 PSTAC		200,000	0	0	200,000	0	200,000	111,877	111,877	88,123	0
45021 National Communication Network		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
4502100 National Communication Network		50,000	0	0	50,000	0	50,000	50,000	50,000	0	0
45023 IAST		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
4502300 IAST		20,000	0	0	20,000	0	20,000	20,000	20,000	0	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 02 - OFFICE OF THE PRIME MINISTER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		506,000	0	2,677,406	3,183,406	0	3,183,406	3,003,175	3,003,175	180,231	0
17010	Minor Works	6,000	0	0	6,000	0	6,000	5,985	5,985	15	0
1701000	Minor Works	6,000		-	6,000	-	6,000	5,985	5,985	15	0
26011	Electrification Programme	500,000	0	2,677,406	3,177,406	0	3,177,406	2,997,190	2,997,190	180,216	0
2601100	Electrification Programme	500,000		2,677,406	3,177,406	-	3,177,406	2,997,190	2,997,190	180,216	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		9,372,483	0	749,321	10,121,804	0	10,121,804	4,640,357	4,611,173	5,510,631	29,184
12022 Buildings		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
1202200 Buildings		9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
13014 Drainage & Irrigation Support Project		834,369	0	0	834,369	0	834,369	834,369	834,369	0	0
1301400 Drainage & Irrigation Support Programme		834,369	0	0	834,369	0	834,369	834,369	834,369	0	0
19004 Basic Needs Trust Fund - 5		690,000	0	129,700	819,700	0	819,700	819,700	819,700	0	0
1900400 Basic Needs Trust Fund5		690,000	0	129,700	819,700	0	819,700	819,700	819,700	0	0
25023 Equipment		8,000	0	0	8,000	0	8,000	7,943	7,939	61	4
2502300 Equipment		8,000	0	0	8,000	0	8,000	7,943	7,939	61	4
25065 Ethnic Relations Commission		2,810	0	0	2,810	0	2,810	2,810	2,810	0	0
2506500 Ethnic Relations Commission		2,810	0	0	2,810	0	2,810	0	2,810	0	0
26012 Statistical Bureau		195,000	0	162,292	357,292	0	357,292	272,326	272,326	84,966	0
2601200 Statistical Bureau		195,000	0	162,292	357,292	0	357,292	272,326	272,326	84,966	0
44005 Student Loan Fund		450,000	0	297,000	747,000	0	747,000	747,000	747,000	0	0
4400500 Student Loan Fund		450,000	0	297,000	747,000	0	747,000	747,000	747,000	0	0
44007 Poverty Programme		505,128	0	0	505,128	0	505,128	505,000	476,439	28,689	28,561
4400700 Poverty Programme		505,128	0	0	505,128	0	505,128	505,000	476,439	28,689	28,561
44013 Institutional Strengthening		16,000	0	0	16,000	0	16,000	0	0	16,000	0
4401300 Institutional Strengthening		16,000	0	0	16,000	0	16,000	0	0	16,000	0
44014 Public Sector Investment		39,000	0	0	39,000	0	39,000	30,812	30,701	8,299	111
4401400 Public Sector Investment		39,000	0	0	39,000	0	39,000	30,812	30,701	8,299	111
44015 Fiscal & Financial Management Programme		590,000	0	128,785	718,785	0	718,785	700,164	700,164	18,621	0
4401502 Investment Component		590,000	0	128,785	718,785	0	718,785	700,164	700,164	18,621	0
44018 Development Effectiveness		11,500	0	0	11,500	0	11,500	0	0	11,500	0
4401800 Development Effectiveness		11,500	0	0	11,500	0	11,500	0	0	11,500	0
45003 C.D.B.		90,000	0	0	90,000	0	90,000	89,448	89,448	552	0
4500300 C.D.B.		90,000	0	0	90,000	0	90,000	89,448	89,448	552	0
45004 IBRD/IDA		77,000	0	0	77,000	0	77,000	77,000	77,000	0	0
4500400 IBRD/IDA		77,000	0	0	77,000	0	77,000	77,000	77,000	0	0
45005 Inter American Investment Corporation		22,575	0	0	22,575	0	22,575	21,594	21,594	981	0
4500500 Inter American Investment Corporation		22,575	0	0	22,575	0	22,575	21,594	21,594	981	0
45006 I.A.D.B.		21,070	0	0	21,070	0	21,070	4,508	4,508	16,562	0
4500600 I.A.D.B.		21,070	0	0	21,070	0	21,070	4,508	4,508	16,562	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 03 - MINISTRY OF FINANCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		9,372,483	0	749,321	10,121,804	0	10,121,804	4,640,357	4,611,173	5,510,631	29,184
45007	NGO/Private Sector/Support Programme	3,400	0	0	3,400	0	3,400	3,400	3,392	8	8
4500700	NGO/Private Sector/Support Programme	3,400	0	0	3,400	0	3,400	3,400	3,392	8	8
45008	Guyana Revenue Authority	66,000	0	0	66,000	0	66,000	66,000	66,000	0	0
4500800	Guyana Revenue Authority	66,000	0	0	66,000	0	66,000	66,000	66,000	0	0
45009	Guyana Sugar Corporation	5,311,000	0	0	5,311,000	0	5,311,000	0	0	5,311,000	0
4500900	Guyana Sugar Corporation	5,311,000	0	0	5,311,000	0	5,311,000	0	0	5,311,000	0
45011	Youth Initiative Programme	15,000	0	0	15,000	0	15,000	2,108	1,608	13,392	500
4501100	Youth Initiative Programme	15,000	0	0	15,000	0	15,000	2,108	1,608	13,392	500
45013	Linden Economic Advancement Programme	415,631	0	31,544	447,175	0	447,175	447,175	447,175	0	0
4501300	Linden Eco Advance Programme	415,631	0	31,544	447,175	0	447,175	447,175	447,175	0	0

MR. N. REKHA
HEAD OF BUDGET AGENCY

**AGENCY 04 - MINISTRY OF FOREIGN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		17,090	0	0	17,090	0	17,090	16,675	16,675	415	0
12005 Buildings		6,000	0	0	6,000	0	6,000	5,911	5,911	89	0
1200500 Buildings		6,000	0	0	6,000	0	6,000	5,911	5,911	89	0
24003 Land Transport		6,090	0	0	6,090	0	6,090	6,090	6,090	0	0
2400300 Land Transport		6,090	0	0	6,090	0	6,090	6,090	6,090	0	0
25011 Office Equipment & Furniture		5,000	0	0	5,000	0	5,000	4,674	4,674	326	0
2501100 Office Equipment & Furniture		5,000	0	0	5,000	0	5,000	4,674	4,674	326	0

MS. E. HARPER
HEAD OF BUDGET AGENCY

**AGENCY 07 - PARLIAMENT OFFICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		33,000	0	0	33,000	0	33,000	22,514	22,514	10,486	0
25005	Parliament Building	33,000	0	0	33,000	0	33,000	22,514	22,514	10,486	0
2500500	Parliament Building	33,000	0	0	33,000	0	33,000	22,514	22,514	10,486	0

MR. S. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 08 – AUDIT OFFICE OF GUYANA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		12,800	0	12,187	24,987	0	24,987	15,585	15,585	9,402	0
12004	Buildings	10,000	0	0	10,000	0	10,000	848	848	9,152	0
1200400	Buildings	10,000	0	0	10,000	0	10,000	848	848	9,152	0
25003	Office Equipment & Furniture	2,800	0	0	2,800	0	2,800	2,550	2,550	250	0
2500300	Office Equipment & Furniture	2,800	0	0	2,800	0	2,800	2,550	2,550	250	0
44010	Institutional Strengthening	0	0	12,187	12,187	0	12,187	12,187	12,187	0	0
4401000	Institutional Strengthening	0	0	0	12,187	12,187	0	12,187	12,187	12,187	0

MS. DONNA ELLIS
HEAD OF BUDGET AGENCY

**AGENCY 09 - PUBLIC & POLICE SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		963	0	0	963	0	963	931	931	32	0
25004 Public Service Commission		963	0	0	963	0	963	931	931	32	0
2500400	Public Service Commission	963	0	0	963	0	963	931	931	32	0

MR. J. JAISINGH
HEAD OF BUDGET AGENCY

**AGENCY 10 - TEACHING SERVICE COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,785	0	0	3,785	0	3,785	3,775	3,775	10	0
25008	Teaching Service Commission	3,785	0	0	3,785	0	3,785	3,775	3,775	10	0
2500800	Teaching Service Comm.	3,785	0	0	3,785	0	3,785	3,775	3,775	10	0

MS. F. VIEIRA
HEAD OF BUDGET AGENCY

**AGENCY 11 - ELECTIONS COMMISSION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		20,000	0	206,889	226,889	0	226,889	226,885	226,885	4	0
25010	Guyana Elections Commission	20,000	0	206,889	226,889	0	226,889	226,885	226,885	4	0
2501000	Guyana Elections Commission	20,000	0	206,889	226,889	0	226,889	226,885	226,885	4	0

MR. G. BOODHOO
HEAD OF BUDGET AGENCY

AGENCY 13 - MINISTRY OF LOCAL GOVERNMENT & REGIONAL DEVELOPMENT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,897,533	0	619,917	2,517,450	6,957	2,524,407	2,299,593	2,294,718	229,689	4,875
19005 Urban Development Programme		723,533	0	0	723,533	6,957	730,490	656,228	656,228	74,262	0
1900501	Administration	19,901	4,664	0	24,565	0	24,565	22,969	22,969	1,596	0
1900502	Civil Works	656,988	-29,100	0	627,888	4,992	632,880	572,290	572,290	60,590	0
1900503	Consultancy	13,340	6,269	0	19,609	0	19,609	16,554	16,554	3,055	0
1900505	Design & Supervision	14,304	15,390	0	29,694	1,965	31,659	26,730	26,730	4,929	0
1900506	Equipment & Vehicles	19,000	2,777	0	21,777	0	21,777	17,685	17,685	4,092	0
19006 Infrastructure Development		15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
1900600	Infrastructure Development	15,000	0	0	15,000	0	15,000	15,000	15,000	0	0
19007 Project Development & Assistance		290,000	0	0	290,000	0	290,000	288,516	283,661	6,339	4,855
1900700	Project Development & Assistance	290,000	0	0	290,000	0	290,000	288,516	283,661	6,339	4,855
19021 Communication Enhancement Service Programme		685,000	0	618,919	1,303,917	0	1,303,917	1,280,461	1,280,461	23,456	0
1902101	CESP-Administration	35,130	0	4,773	39,903	0	39,903	31,811	31,811	8,092	0
1902102	CESP Civil Works	594,870	0	604,071	1,198,941	0	1,198,941	1,183,941	1,183,941	15,000	0
1902103	CESP Consultancy & Training	20,000	0	10,073	30,073	0	30,073	29,709	29,709	364	0
1902104	CESP Design & Supervision	35,000	0	0	35,000	0	35,000	35,000	35,000	0	0
24001 Land Transport		8,000	0	1,000	9,000	0	9,000	9,000	9,000	0	0
2400100	Land Transport	8,000	0	1,000	9,000	0	9,000	9,000	9,000	0	0
26013 Power Generation		4,000	0	0	4,000	0	4,000	3,998	3,978	22	20
2601300	Power Generation	4,000	0	0	4,000	0	4,000	3,998	3,978	22	20
35001 Office Furniture & Equipment		2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
3500100	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,999	1,999	1	0
36001 Solid Waste Disposal Programme		170,000	0	0	170,000	0	170,000	44,391	44,391	125,609	0
3600100	Solid Waste Disposal Programme	170,000	0	0	170,000	0	170,000	44,391	44,391	125,609	0

MR. SEEWCHAN
HEAD OF BUDGET AGENCY

**AGENCY 14 - PUBLIC SERVICE MINISTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		14,500	0	0	14,500	0	14,500	14,348	14,348	152	0
12073	Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
1207300	Buildings	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
24029	Land Transport	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
2402900	Land Transport	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
25062	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,848	1,848	152	0
2506200	Office Furniture & Equipment	2,000	0	0	2,000	0	2,000	1,848	1,848	152	0

DR. N. K. GOPAUL
HEAD OF BUDGET AGENCY

**AGENCY 15 - MINISTRY OF FOREIGN TRADE & INTERNATIONAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		990	0	0	990	0	990	990	990	0	0
25063	Office Equipment & Furniture	990	0	0	990	0	990	990	990	0	0
2506300	Office Equipment & Furniture	990	0	0	990	0	990	990	990	0	0

MR. J. ISAACS
HEAD OF BUDGET AGENCY

**AGENCY 16 - MINISTRY OF AMERINDIAN AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		150,190	0	0	150,190	0	150,190	150,183	150,134	56	49
14001 Amerindian Development Fund		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1400100 Amerindian Development Fund		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
24030 Water Transport - Amerindian Affairs		11,190	0	0	11,190	0	11,190	11,190	11,141	49	49
2403000 Water Transport Amerindian Affairs		11,190	0	0	11,190	0	11,190	11,190	11,141	49	49
24031 Land Transport		36,000	0	0	36,000	0	36,000	35,997	35,997	3	0
2403100 Land Transport		36,000	0	0	36,000	0	36,000	35,997	35,997	3	0
25064 Office Furniture & Equipment		3,000	0	0	3,000	0	3,000	2,996	2,996	4	0
2506400 Office Furniture & Equipment		3,000	0	0	3,000	0	3,000	2,996	2,996	4	0

MR. E. MC.GARREL
HEAD OF BUDGET AGENCY

**AGENCY 21 - MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,696,100	0	90,027	3,786,127	27,000	3,813,127	3,089,923	3,088,714	724,413	1,209
12011	Aquaculture Development	10,000	0	0	10,000	0	10,000	84	84	9,916	0
1201100	Aquaculture Development	10,000	0	0	10,000	0	10,000	84	84	9,916	0
13002	Rehabilitation of Drainage & Irrigation Areas	0	-5,000	0	0	0	0	0	0	0	0
1300200	Rehabilitation of Drainage & Irrigation Areas	0	-5,000	0	0	0	0	0	0	0	0
13006	Civil Works	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
1300600	Civil Works	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
13012	Agriculture Support Service Project	570,000	0	0	570,000	0	570,000	96,686	96,686	473,314	0
1301200	Agriculture Support Service Project	570,000	0	0	570,000	0	570,000	96,686	96,686	473,314	0
13016	National Drainage - Irrigation	785,000	5,000	40,000	825,000	0	825,000	825,000	823,791	1,209	1,209
1301600	National Drainage - Irrigation	785,000	5,000	40,000	825,000	0	825,000	825,000	823,791	1,209	1,209
17003	National Agricultural Research Institution	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
1700300	National Agricultural Research Institution	20,000	0	0	20,000	0	20,000	20,000	20,000	0	0
17004	Guyana School of Agriculture	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
1700400	Guyana School of Agriculture	13,000	0	0	13,000	0	13,000	13,000	13,000	0	0
17005	National Dairy Development Programme	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1700500	National Dairy Development Programme	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
17007	Extension Services	10,000	0	0	10,000	0	10,000	9,724	9,724	276	0
1700700	Extension Services	10,000	0	0	10,000	0	10,000	9,724	9,724	276	0
17008	Rural Support Project	812,000	0	16,421	828,421	27,000	855,421	845,602	845,602	9,819	0
1700801	Administration & Management	40,000	-15,210	16,421	41,211	0	41,211	40,036	40,036	1,175	0
1700802	Civil Works -Drainage & Irrigation	225,000	96,359	0	321,359	27,000	348,359	348,359	348,359	0	0
1700803	Civil Works - Other Infrastructure	429,135	-28,491	0	400,644	0	400,644	394,782	394,782	5,862	0
1700804	Community Initiatives	35,000	-26,875	0	8,125	0	8,125	7,603	7,603	522	0
1700805	Credit Services	865	-826	0	39	0	39	39	39	0	0
1700807	Technical Support/Social Economic	82,000	-24,957	0	57,043	0	57,043	54,783	54,783	2,260	0
17009	Agriculture Development	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1700900	Agriculture Development	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
21001	Hydrometeorology	550,000	0	33,606	583,606	0	583,606	415,234	415,234	168,372	0
2100100	Hydrometeorology	550,000	0	33,606	583,606	0	583,606	415,234	415,234	168,372	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**AGENCY - 21 MINISTRY OF AGRICULTURE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		3,696,100	0	90,027	3,786,127	27,000	3,813,127	3,089,923	3,088,714	724,413	1,209
25013	Project Evaluation & Equipment	3,000	0	0	3,000	0	3,000	2,989	2,989	11	0
2501300	Project Evaluation & Equipment	3,000	0	0	3,000	0	3,000	2,989	2,989	11	0
33007	Intermediate Savannahs - Agriculture Project	1,900	0	0	1,900	0	1,900	0	0	1,900	0
3300700	Intermediate Savannahs – Agriculture Project	1,900	0	0	1,900	0	1,900	0	0	1,900	0
33008	New Guyana Marketing Corporation	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0
3300800	New Guyana Marketing Corporation	10,200	0	0	10,200	0	10,200	10,200	10,200	0	0
33009	Rice Competitive Programme	800,000	0	0	800,000	0	800,000	740,404	740,404	59,596	0
3300900	Rice Competitive Programme	800,000	0	0	800,000	0	800,000	740,404	740,404	59,596	0
47001	General Administration	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
4700100	General Administration	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

AGENCY 23 - MINISTRY OF TOURISM COMMERCE & INDUSTRY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		239,217	0	0	239,217	0	239,217	217,206	217,206	22,011	0
12023 Buildings		7,100	0	0	7,100	0	7,100	4,044	4,044	3,056	0
1202300	Buildings	7,100	0	0	7,100	0	7,100	4,044	4,044	3,056	0
12083 Guyana International Conference Centre		13,000	0	0	13,000	0	13,000	11,768	11,768	1,232	0
1208300	Guyana International Conference Centre	13,000	0	0	13,000	0	13,000	11,768	11,768	1,232	0
24036 Land Transport		1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
2403600	Land Transport	1,900	0	0	1,900	0	1,900	1,900	1,900	0	0
25024 Office Equipment		4,000	0	0	4,000	0	4,000	3,996	3,996	4	0
2502400	Office Equipment	4,000	0	0	4,000	0	4,000	3,996	3,996	4	0
25066 Equipment		5,500	0	0	5,500	0	5,500	5,400	5,400	100	0
2506600	Equipment	5,500	0	0	5,500	0	5,500	5,400	5,400	100	0
41001 Tourism Development		9,000	0	0	9,000	0	9,000	8,460	8,460	540	0
4100100	Tourism Development	9,000	0	0	9,000	0	9,000	8,460	8,460	540	0
45015 Industrial Development		22,300	0	0	22,300	0	22,300	20,969	20,969	1,331	0
4501500	Industrial Development	22,300	0	0	22,300	0	22,300	20,969	20,969	1,331	0
45025 Competitiveness Program		164,417	0	0	164,417	0	164,417	148,669	148,669	15,748	0
4502500	Competitiveness Program	164,417	0	0	164,417	0	164,417	148,669	148,669	15,748	0
47003 Bureau of Standards		12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
4700300	Bureau of Standards	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0

MR. W. HAMILTON
HEAD OF BUDGET AGENCY

AGENCY 31 – MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		7,417,100	0	3,098,588	10,515,689	0	10,515,689	9,561,514	9,556,053	959,636	5,461
11001 Demerara Harbour Bridge		90,000	0	555,000	645,000	0	645,000	645,000	645,000	0	0
1100100 Demerara Harbour Bridge		90,000	0	555,000	645,000	0	645,000	645,000	645,000	0	0
12018 Government Buildings		56,000	0	0	56,000	0	56,000	47,468	47,468	8,532	0
1201800 Government Buildings		56,000	0	0	56,000	0	56,000	47,468	47,468	8,532	0
12019 Infrastructural Development		14,300	0	0	14,300	0	14,300	11,010	11,010	3,290	0
1201900 Infrastructural Development		14,300	0	0	14,300	0	14,300	11,010	11,010	3,290	0
12069 Bridges		858,156	0	319,713	1,177,870	0	1,177,870	1,121,365	1,121,365	56,505	0
1206901 Berbice River Crossing		500,000	79,961	169,213	749,175	0	749,175	749,175	749,175	0	0
1206905 Land Acquisition		0	0	150,500	150,500	0	150,500	150,500	150,500	0	0
1206906 Road Maintenance System/ Maintenance		198,156	-15,277	-	182,879	0	182,879	126,374	126,374	56,505	0
1206907 Road Safety		100,000	-58,760	-	41,240	0	41,240	41,240	41,240	0	0
1206908 Technical Cooperation		60,000	-5,924	-	54,076	0	54,076	54,076	54,076	0	0
12071 Mahaica/Rosignol Road Studies		106,000	0	160,000	266,000	0	266,000	231,226	231,226	34,774	0
1207101 Civil Works		41,000	50,887	139,033	230,921	0	230,921	201,147	201,147	29,774	0
1207103 Studies		20,000	-10,887	4,537	13,649	0	13,649	13,649	13,649	0	0
1207104 Weight Control Programme		45,000	-40,000	16,430	21,430	0	21,430	16,430	16,430	5,000	0
12072 Administration and Management		175,000	0	0	175,000	0	175,000	167,176	167,176	7,824	0
1207200 Administration & Management		175,000	0	0	175,000	0	175,000	167,176	167,176	7,824	0
12078 West Demerara/Four Lane Road		340,800	0	180,000	520,800	0	520,800	459,745	459,745	61,055	0
1207801 Civil Works		338,800	0	100,870	439,670	0	439,670	378,615	378,615	61,055	0
1207802 Design and Supervision		2,000	0	79,130	81,130	0	81,130	81,130	81,130	0	0
12079 NA/ Moleson Creek Road		1,032,500	0	948,450	1,980,950	0	1,980,950	1,979,956	1,979,956	994	0
1207900 NA/Moleson Creek Road		1,032,500	0	948,450	1,980,950	0	1,980,950	1,979,956	1,979,956	994	0
12082 Bridges Rehabilitation 11		250,000	0	0	250,000	0	250,000	20,000	20,000	230,000	0
1208200 Bridges Rehabilitation 11		250,000	0	0	250,000	0	250,000	20,000	20,000	230,000	0
12092 Acquisition of Property		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
1209200 Acquisition of Property		6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
14003 Dredging Equipment		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
1400300 Dredging-Equipment		100,000	0	0	100,000	0	100,000	100,000	100,000	0	0
14015 Bartica/ Issano/ Mahdia Roads		20,000	0	0	20,000	0	20,000	5,646	5,646	14,354	0
1401500 Bartica/Issano/ Mahdia Roads		20,000	0	0	20,000	0	20,000	5,646	5,646	14,354	0
14016 Black Bush Polder Roads		46,844	0	0	46,844	0	46,844	46,844	46,844	0	0
1401600 Black Bush Polder Road		46,844	0	0	46,844	0	46,844	46,844	46,844	0	0
14017 Bridges		43,000	0	0	43,000	0	43,000	30,369	30,369	12,631	0
1401700 Bridges		43,000	0	0	43,000	0	43,000	30,369	30,369	12,631	0
14018 Miscellaneous Roads		873,000	0	0	873,000	0	873,000	793,353	787,892	85,108	5,461
1401800 Miscellaneous Roads		873,000	0	0	873,000	0	873,000	793,353	787,892	85,108	5,461

AGENCY 31 - MINISTRY OF PUBLIC WORKS & COMMUNICATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
14019	Urban Roads/Drainage	360,000	0	0	360,000	0	360,000	274,480	274,480	85,520	0
1401900	Urban Roads/Drainage	360,000	0	0	360,000	0	360,000	274,480	274,480	85,520	0
14022	Traffic Lights	420,000	0	0	420,000	0	420,000	420,000	420,000	0	0
1402200	Traffic Lights	420,000	0	0	420,000	0	420,000	420,000	420,000	0	0
15004	Sea Defence	2,294,000	0	43,425	2,337,425	0	2,337,425	1,983,379	1,983,379	354,046	0
1500401	Administration and Management	27,000	0	0	27,000	0	27,000	26,978	26,978	22	0
1500402	Emergency Works	750,000	0	0	750,000	0	750,000	749,382	749,382	618	0
1500403	Essequibo and West Demerara	1,206,000	0	0	1,206,000	0	1,206,000	926,378	926,378	279,622	0
1500404	West Coast Berbice	311,000	0	43,425	354,425	0	354,425	280,641	280,641	73,784	0
16003	Equipment - Civil Aviation	13,000	0	660,000	673,000	0	673,000	668,000	668,000	5,000	0
1600300	Equipment - Civil Aviation	13,000	0	660,000	673,000	0	673,000	668,000	668,000	5,000	0
16004	Stellings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
1600400	Stellings	40,000	0	0	40,000	0	40,000	40,000	40,000	0	0
16006	Conveyor Belt	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1600600	Conveyor Belt	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
16007	CJIA Corporation	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1600700	CJIA Corporation	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
25021	Office Equipment	1,500	0	0	1,500	0	1,500	1,497	1,497	3	0
2502100	Office Equipment	1,500	0	0	1,500	0	1,500	1,497	1,497	3	0
26010	Navigational Aids	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
2601000	Navigational Aids	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
27001	Recondition/ Construction of Ships	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
2700100	Recondition/ Construction of Ships	110,000	0	0	110,000	0	110,000	110,000	110,000	0	0
27002	Recondition of Ferry Vessels	125,000	0	232,000	357,000	0	357,000	357,000	357,000	0	0
2700200	Recondition of Ferry Vessel	125,000	0	232,000	357,000	0	357,000	357,000	357,000	0	0

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		1,748,750	0	1,076,789	2,825,539	0	2,826,730	2,799,352	2,795,705	31,025	3,647
12059	Nursery, Primary & Secondary Schools	83,000	0	17,300	100,300	0	100,300	98,201	98,201	2,099	0
1205900	Nursery, Primary & Secondary Schools	83,000	0	17,300	100,300	0	100,300	98,201	98,201	2,099	0
12060	President's College	10,000	0	0	10,000	0	10,000	9,328	9,328	672	0
1206000	President's College	10,000	0	0	10,000	0	10,000	9,328	9,328	672	0
12061	Craft Production & Design	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
1206100	Craft Production & Design	2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
12062	Building - National Library	5,900	0	0	5,900	0	5,900	5,899	5,899	1	0
1206200	Building - National Library	5,900	0	0	5,900	0	5,900	5,899	5,899	1	0
12063	Critchlow Labour College	2,000	0	0	2,000	0	2,000	1,995	1,995	5	0
1206300	Critchlow Labour College	2,000	0	0	2,000	0	2,000	1,995	1,995	5	0
12064	Kuru Kuru College	2,000	0	0	2,000	0	2,000	1,862	1,862	138	0
1206400	Kuru Kuru College	2,000	0	0	2,000	0	2,000	1,862	1,862	138	0
12065	Teachers' Training Complex	15,000	0	0	15,000	0	15,000	9,327	9,327	5,673	0
1206500	Teachers' Training Complex	15,000	0	0	15,000	0	15,000	9,327	9,327	5,673	0
12066	University of Guyana - Turkeyen	40,000	0	329,153	369,153	0	369,153	369,153	369,153	0	0
1206600	University of Guyana - Turkeyen	40,000	0	329,153	369,153	0	369,153	369,153	369,153	0	0
12067	University of Guyana - Berbice	25,000	0	0	25,000	0	25,000	22,979	22,979	2,021	0
1206700	University of Guyana - Berbice	25,000	0	0	25,000	0	25,000	22,979	22,979	2,021	0
12075	Basic Edu. Access & Management Support Prog.	850,000	0	523,372	1,374,363	0	1,374,563	1,362,872	1,362,872	11,691	0
1207501	Admin. & Expenses	69,100	-4,700	9,761	74,161	0	74,161	70,409	70,409	3,752	0
1207502	Civil Works	460,000	-80,000	332,241	712,241	0	712,241	708,333	708,333	3,908	0
1207503	Monitoring & Evaluation	20,000	-20,000	21,190	22,381	0	22,381	21,190	21,190	1,191	0
1207504	Org. & Human Resource Capacity	69,400	6,000	11,006	86,406	0	86,406	83,998	83,998	2,408	0
1207505	School Performance	230,000	100,000	149,174	479,174	0	479,174	478,814	478,814	360	0
1207506	Vehicle & Equipment	1,500	-1,300	0	200	0	200	128	128	72	0
12080	Adult Education Association	6,000	0	0	6,000	0	6,000	4,692	4,692	1,308	0
1208000	Adult Education Association	6,000	0	0	6,000	0	6,000	4,692	4,692	1,308	0
26029	Guyana Basic Education Training	0	0	165,005	165,005	0	165,005	165,003	165,003	2	0
2602900	Guyana Basic Education Training	0	0	165,005	165,005	0	165,005	165,003	165,003	2	0
26030	New Amsterdam Technical Institution	6,000	0	0	6,000	0	6,000	5,792	5,792	208	0
2603000	N/A Technical Institution	6,000	0	0	6,000	0	6,000	5,792	5,792	208	0
26031	Other Equipment	7,000	0	0	7,000	0	7,000	6,997	6,997	3	0
2603100	Other Equipment	7,000	0	0	7,000	0	7,000	6,997	6,997	3	0
26032	G.T.I	28,200	0	0	28,200	0	28,200	28,200	24,553	3,647	3,647
2603200	G.T.I	28,200	0	0	28,200	0	28,200	28,200	24,553	3,647	3,647
26033	G.I.T.C	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2603300	G.I.T.C.	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0

**AGENCY 41 - MINISTRY OF EDUCATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
26034	Carnegie School of Home Economics	3,800	0	0	3,800	0	3,800	2,467	2,467	1,333	0
2603400	Carnegie School of Home Economics	3,800	0	0	3,800	0	3,800	2,467	2,467	1,333	0
26035	School Furniture & Equipment	26,000	0	0	26,000	0	26,000	25,999	25,999	1	0
2603500	School Furniture & Equipment	26,000	0	0	26,000	0	26,000	25,999	25,999	1	0
26036	Resource Development Centre	9,500	0	0	9,500	0	9,500	9,496	9,496	4	0
2603600	Resource Development Centre	9,500	0	0	9,500	0	9,500	9,496	9,496	4	0
26037	Development of Text Books	10,350	0	0	10,350	0	10,350	10,350	10,350	0	0
2603700	Development of Text Books	10,350	0	0	10,350	0	10,350	10,350	10,350	0	0
26039	Guyana Education Access Projects	87,000	0	0	87,000	0	87,000	87,000	87,000	0	0
2603901	Civil Works	87,000	0	0	87,000	0	87,000	87,000	87,000	0	0
26043	Technical Vocation	20,000	0	0	20,000	0	20,000	19,997	19,997	3	0
2604300	Technical Vocation	20,000	0	0	20,000	0	20,000	19,997	19,997	3	0
45019	Linden Technical Institute	6,500	0	0	6,500	0	6,500	4,284	4,284	2,216	0
4501900	Linden Tech Institute	6,500	0	0	6,500	0	6,500	4,284	4,284	2,216	0
45022	EFA/FTI	500,000	0	0	541,959	0	541,959	541,959	541,959	0	0
4502200	EFA/FTI	500,000	0	0	541,959	0	541,959	541,959	541,959	0	0

MR. P. KANDHI
HEAD OF BUDGET AGENCY

AGENCY 44 - MINISTRY OF CULTURE YOUTH & SPORTS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		401,700	0	45,500	447,200	152,398	599,598	568,957	568,957	30,641	0
12056	Building - Cultural Centre	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
1205600	Building- Cultural Centre	12,000	0	0	12,000	0	12,000	12,000	12,000	0	0
12057	Building - Central Ministry	7,700	0	0	7,700	0	7,700	7,695	7,695	5	0
1205700	Building- Central Ministry	7,700	0	0	7,700	0	7,700	7,695	7,695	5	0
12058	Umana Yana	2,200	0	0	2,200	0	2,200	1,495	1,495	705	0
1205800	Umana Yana	2,200	0	0	2,200	0	2,200	1,495	1,495	705	0
18001	Youth	30,000	0	9,500	39,500	0	39,500	36,000	36,000	3,500	0
1800100	Youth	30,000	0	9,500	39,500	0	39,500	36,000	36,000	3,500	0
19020	National Stadium	270,000	0	0	270,000	152,398	422,398	395,998	395,998	26,400	0
1902000	National Stadium	270,000	0	0	270,000	152,398	422,398	395,998	395,998	26,400	0
24026	National School of Dance	4,300	0	0	4,300	0	4,300	4,298	4,298	2	0
2402600	National School of Dance	4,300	0	0	4,300	0	4,300	4,298	4,298	2	0
25058	Museum Development	4,000	0	0	4,000	0	4,000	3,992	3,992	8	0
2505800	Museum Development	4,000	0	0	4,000	0	4,000	3,992	3,992	8	0
25066	Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2506600	Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
44009	Burrowes School of Arts	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
4400900	Burrowes School of Art	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
45016	National Trust	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
4501600	National Trust	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
45017	National Archives	2,000	0	0	2,000	0	2,000	1,979	1,979	21	0
4501700	National Archives	2,000	0	0	2,000	0	2,000	1,979	1,979	21	0
45018	National Sports Commission	60,000	0	36,000	96,000	0	96,000	96,000	96,000	0	0
4501800	National Sports Commission	60,000	0	36,000	96,000	0	96,000	96,000	96,000	0	0

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**AGENCY 45 - MINISTRY OF HOUSING & WATER
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		#####	0	2,031,042	6,126,882	0	6,126,882	5,160,018	5,160,018	966,864	0
12084 Buildings		3,000	0	0	3,000	0	3,000	1,252	1,252	1,748	0
1208400 Buildings		3,000	0	0	3,000	0	3,000	1,252	1,252	1,748	0
19008 Low Income Settlement Programme		499,000	0	276,042	775,042	0	775,042	717,055	717,055	57,987	0
1900801 Administration & Management		11,300	-1,013	0	10,287	0	10,287	8,772	8,772	1,515	0
1900802 Civil Works		448,000	-17,608	276,042	706,434	0	706,434	649,962	649,962	56,472	0
1900803 Design & Supervision		37,700	18,621	0	56,321	0	56,321	56,321	56,321	0	0
1900804 Technical Assist/H.R.D		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
19009 Infrastructure Development & Buildings		350,000	0	0	350,000	0	350,000	308,257	308,257	41,743	0
1900900 Infrastructure Development & Buildings		350,000	0	0	350,000	0	350,000	308,257	308,257	41,743	0
19010 Development of Housing Areas		800,000	0	0	800,000	0	800,000	273,404	273,404	526,596	0
1901000 Development of Housing Areas		800,000	0	0	800,000	0	800,000	273,404	273,404	526,596	0
24012 Land Transport		8,000	0	0	8,000	0	8,000	7,200	7,200	800	0
2401200 Land Transport		8,000	0	0	8,000	0	8,000	7,200	7,200	800	0
25070 Equipment		840	0	0	840	0	840	825	825	15	0
2507000 Equipment		840	0	0	840	0	840	825	825	15	0
28007 Water Supply Tech Assistance		1,230,000	0	402,000	1,632,000	0	1,632,000	1,544,362	1,544,362	87,638	0
2800702 Billing System IT		200,000	-139,000	0	61,000	0	61,000	60,910	60,910	90	0
2800705 Institutional Strengthening		40,000	7,000	0	47,000	0	47,000	46,336	46,336	664	0
2800706 Major Water Systems		645,000		402,000	1,047,000	0	1,047,000	977,071	977,071	69,929	0
2800707 Management Contract		200,000	-165,800	0	34,200	0	34,200	29,197	29,197	5,003	0
2800708 Minor Water Systems		100,000	310,800	0	410,800	0	410,800	399,625	399,625	11,175	0
2800709 Consultancy		45,000	-13,000	0	32,000	0	32,000	31,223	31,223	777	0
28008 Rural Water Supply (Hinterland)		20,000	0	0	20,000	0	20,000	19,999	19,999	1	0
2800800 Rural Water Supply (Hinterland)		20,000	0	0	20,000	0	20,000	19,999	19,999	1	0
28009 Coastal Water Supply		240,000	0	1,353,000	1,593,000	0	1,593,000	1,593,000	1,593,000	0	0
2800900 Coastal Water Supply		240,000	0	1,353,000	1,593,000	0	1,593,000	1,593,000	1,593,000	0	0
28010 Linmine		30,000	0	0	30,000	0	30,000	29,998	29,998	2	0
2801000 Linmine		30,000	0	0	30,000	0	30,000	29,998	29,998	2	0
28011 Georgetown Rem. & Sew Proj Phase 2		915,000	0	0	915,000	0	915,000	664,666	664,666	250,334	0
2801101 Administration & Engineering		90,000	0	0	90,000	0	90,000	76,245	76,245	13,755	0
2801102 Civil Works		825,000	0	0	825,000	0	825,000	588,421	588,421	236,579	0

MS. D. MONTOUTH – HOLLINGSWORTH
HEAD OF BUDGET AGENCY

**AGENCY 46 - GEORGETOWN PUBLIC HOSPITAL CORPORATION
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		35,000	0	0	35,000	0	35,000	34,996	34,996	4	0
45002	Georgetown Public Hospital Corporation	35,000	0	0	35,000	0	35,000	34,996	34,996	4	0
4500202	Equipment	6,100	0	0	6,100	0	6,100	6,100	6,100	0	0
4500203	Equipment - Medical	28,900	0	0	28,900	0	28,900	28,896	28,896	4	0

MR. M. KHAN
HEAD OF BUDGET AGENCY

**AGENCY 47- MINISTRY OF HEALTH
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,549,020	0	457,711	3,006,731	0	3,006,731	2,490,591	2,486,389	520,342	4,202
12017	Ministry of Health Build	400,000	0	119,943	519,943	0	519,943	470,678	470,394	49,549	284
1201700	Min of Health- Buildings	400,000	0	119,943	519,943	0	519,943	470,678	470,394	49,549	284
12077	Doctors Quarters	18,000	0	0	18,000	0	18,000	11,398	11,398	6,602	0
	Doctors Quarters	18,000	0	0	18,000	0	18,000	11,398	11,398	6,602	0
24011	Land and Water Transport	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
2401100	Land & Water Transport	39,000	0	0	39,000	0	39,000	39,000	39,000	0	0
25018	Office Furniture & Equipment	11,000	0	0	11,000	0	11,000	10,067	10,067	933	0
2501800	Office Furniture & Equipment	11,000	0	0	11,000	0	11,000	10,067	10,067	933	0
25019	Equipment- Medical	22,000	0	110,455	132,455	0	132,455	132,000	128,624	3,831	3,376
2501900	Equipment - Medical	22,000	0	110,455	132,455	0	132,455	132,000	128,624	3,831	3,376
25020	Equipment	14,000	0	0	14,000	0	14,000	14,000	13,458	542	542
2502000	Equipment	14,000	0	0	14,000	0	14,000	14,000	13,458	542	542
44002	HIS/AIDS	335,020	0	227,313	562,333	0	562,333	485,893	485,893	76,440	0
4400200	HIS/AIDS	335,020	0	227,313	562,333	0	562,333	485,893	485,893	76,440	0
44003	Nutrition Programme	590,000	0	0	590,000	0	590,000	339,516	339,516	250,484	0
4400300	Nutrition Programme	590,000	0	0	590,000	0	590,000	339,516	339,516	250,484	0
44012	Health Sector Programme	1,120,000	0	0	1,120,000	0	1,120,000	988,039	988,039	131,961	0
	Health Sector Programme	1,120,000	0	0	1,120,000	0	1,120,000	988,039	988,039	131,961	0

MR. H. ALLY
HEAD OF BUDGET AGENCY

AGENCY 48 - MINISTRY OF LABOUR HUMAN SERVICES & SOCIAL SECURITY
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		962,005	0	344,524	1,306,527	0	1,306,527	1,297,043	1,297,043	9,484	0
12068 Buildings		17,000	0	176,000	193,000	0	193,000	191,591	191,591	1,409	0
1206800 Buildings		17,000		176,000	193,000	0	193,000	191,591	191,591	1,409	0
19018 SIMAP- Phase 3		939,005	0	168,524	1,107,527	0	1,107,527	1,099,452	1,099,452	8,075	0
1901801 Administration		20,000	56,524	0	76,524	0	76,524	76,346	76,346	178	0
1901803 Community Development		282,474	-152,801	14,616	144,287	0	144,287	144,186	144,186	101	0
1901804 Consultancy		10,740	8,024	1,981	20,745	0	20,745	20,745	20,745	0	0
1901805 Drainage & Irrigation		6,676	-7,112	13,620	13,184	0	13,184	13,184	13,184	0	0
1901807 Health		10,058	-10,058	0	0	0	0	0	0	0	0
1901810 Roads		523,298	89,104	109,221	721,623	0	721,623	715,658	715,658	5,965	0
1901811 Schools		83,159	6,330	29,086	118,575	0	118,575	116,744	116,744	1,831	0
1901813 Water & Sanitation		2,600	9,989	0	12,589	0	12,589	12,589	12,589	0	0
25060 Office Equipment		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2506000 Office Equipment		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
25061 Equipment		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2506100 Equipment		3,000	0	0	3,000	0	3,000	3,000	3,000	0	0

MR. T. THOMAS
HEAD OF BUDGET AGENCY

**AGENCY 51 - MINISTRY OF HOME AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		793,800	0	419,097	1,212,897	0	1,212,897	1,048,312	1,048,312	164,585	0
12006 Buildings - Prisons		30,000	0	41,100	71,100	0	71,100	70,204	70,204	896	0
1200600 Buildings - Prisons		30,000	0	41,100	71,100	0	71,100	70,204	70,204	896	0
12007 Police Stations & Buildings		150,000	0	0	150,000	0	150,000	108,600	108,600	41,400	0
1200700 Police Station & Build		150,000	0	0	150,000	0	150,000	108,600	108,600	41,400	0
12008 Fire Ambulance & Stations		30,000	0	0	30,000	0	30,000	23,168	23,168	6,832	0
1200800 Fire Ambulances & Stations		30,000	0	0	30,000	0	30,000	23,168	23,168	6,832	0
12009 Buildings - Home Affairs		4,000	0	0	4,000	0	4,000	3,481	3,481	519	0
1200900 Buildings - Home Affairs		4,000	0	0	4,000	0	4,000	3,481	3,481	519	0
12085 Citizen Security		230,000	0	0	230,000	0	230,000	116,693	116,693	113,307	0
1208500 Citizen Security		230,000	0	0	230,000	0	230,000	116,693	116,693	113,307	0
17002 General Registrar's Office		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
1700200 General Registrar Office		2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
4004 Land & Water Transport - Police		95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
2400400 Land & Water Transport -Police		95,000	0	0	95,000	0	95,000	95,000	95,000	0	0
4006 Land & Water Transport - Fire		56,900	0	0	56,900	0	56,900	55,988	55,988	912	0
2400600 Land & Water Transport - Fire		56,900	0	0	56,900	0	56,900	55,988	55,988	912	0
24007 Land & Water Transport - Prisons		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
2400700 Land & Water Transport - Prisons		11,000	0	0	11,000	0	11,000	11,000	11,000	0	0
25012 Equipment & Furniture - Police		20,000	0	0	20,000	0	20,000	19,807	19,807	193	0
2501200 Equipment & Furniture - Police		20,000	0	0	20,000	0	20,000	19,807	19,807	193	0
26001 Equipment - Police		110,000	0	348,597	458,597	0	458,597	458,597	458,597	0	0
2600100 Equipment - Police		110,000	0	348,597	458,597	0	458,597	458,597	458,597	0	0
26002 Comm. Equipment - Fire		2,000	0	0	2,000	0	2,000	1,997	1,997	3	0
2600200 Comm. Equipment - Fire		2,000	0	0	2,000	0	2,000	1,997	1,997	3	0
26003 Tools & Equipment - Fire		22,000	0	0	22,000	0	22,000	21,987	21,987	13	0
2600300 Tools & Equipment - Fire		22,000	0	0	22,000	0	22,000	21,987	21,987	13	0
26004 Other Equipment - Prisons		6,000	0	24,200	30,200	0	30,200	30,158	30,158	42	0
2600400 Other Equipment - Prisons		6,000	0	24,200	30,200	0	30,200	30,158	30,158	42	0
26005 Agriculture – Equipment - Prisons		3,000	0	5,200	8,200	0	8,200	7,831	7,831	369	0
2600500 Agriculture – Equipment - Prisons		3,000	0	5,200	8,200	0	8,200	7,831	7,831	369	0
26006 Equipment (Home Affairs)		1,500	0	0	1,500	0	1,500	1,471	1,471	29	0
2600600 Equipment (Home Affairs)		1,500	0	0	1,500	0	1,500	1,471	1,471	29	0
26007 Office Equipment & Furniture - Fire		1,500	0	0	1,500	0	1,500	1,489	1,489	11	0
2600700 Office Equipment & Furniture - Fire		1,500	0	0	1,500	0	1,500	1,489	1,489	11	0
26008 Office Equipment & Furniture - Home Affairs		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
2600800 Office Equipment & Furniture - MOHA		2,000	0	0	2,000	0	2,000	2,000	2,000	0	0
26009 Police Complaints Authority		1,400	0	0	1,400	0	1,400	1,350	1,350	50	0
2600900 Police Complaints Authority		1,400	0	0	1,400	0	1,400	1,350	1,350	50	0
26042 Community Policing Group		15,000	0	0	15,000	0	15,000	14,991	14,991	9	0
2604200 Community Policing Group		15,000	0	0	15,000	0	15,000	14,991	14,991	9	0

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**AGENCY 52 - MINISTRY OF LEGAL AFFAIRS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		161,500	0	0	161,500	0	161,500	80,154	80,154	81,346	0
12013	Buildings	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
1201300	Buildings	10,500	0	0	10,500	0	10,500	10,500	10,500	0	0
12015	Buildings	10,000	0	0	10,000	0	10,000	1,999	1,999	8,001	0
1201500	Buildings	10,000	0	0	10,000	0	10,000	1,999	1,999	8,001	0
15011	Justice Improvement Programme	130,000	0	0	130,000	0	130,000	57,991	57,991	72,009	0
1501100	Justice Improvement Programme	130,000	0	0	130,000	0	130,000	57,991	57,991	72,009	0
25015	Equipment	5,000	0	0	5,000	0	5,000	3,676	3,676	1,324	0
2501500	Equipment	5,000	0	0	5,000	0	5,000	3,676	3,676	1,324	0
25016	Furniture & Equipment	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2501600	Furniture and Equipment	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
25017	Equipment	3,000	0	0	3,000	0	3,000	2,988	2,988	12	0
2501700	Equipment	3,000	0	0	3,000	0	3,000	2,988	2,988	12	0

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**AGENCY 53 - GUYANA DEFENCE FORCE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		160,600	0	0	160,600	0	160,600	152,977	152,977	7,623	0
12001	Guyana Defence Force	57,000	0	0	57,000	0	57,000	56,999	56,999	1	0
1200100	Guyana Defence Force	57,000	0	0	57,000	0	57,000	56,999	56,999	1	0
12003	Marine Development - GDF	25,000	0	0	25,000	0	25,000	17,382	17,382	7,618	0
1200300	Marine Development - GDF	25,000	0	0	25,000	0	25,000	17,382	17,382	7,618	0
28001	Pure Water Supply - GDF	6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
2800100	Pure Water Supply - GDF	6,000	0	0	6,000	0	6,000	5,999	5,999	1	0
28002	Agricultural Development-GDF	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2800200	Agricultural Development - G.D.F	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
34005	Infrastructure - GDF	15,600	0	0	15,600	0	15,600	15,597	15,597	3	0
3400500	Infrastructure - GDF	15,600	0	0	15,600	0	15,600	15,597	15,597	3	0
51002	Equipment - GDF	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0
5100200	Equipment - GDF	52,000	0	0	52,000	0	52,000	52,000	52,000	0	0

LT. COL. T. PERSAUD
HEAD OF BUDGET AGENCY

**AGENCY 55 - SUPREME COURT
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		59,800	0	5,798	65,598	6,700	72,298	50,346	50,346	21,952	0
12014	Supreme/ Magistrate Court	50,000	0	0	50,000	0	50,000	28,056	28,056	21,944	0
1201400	Supreme/ Magistrate Court	50,000	0	0	50,000	0	50,000	28,056	28,056	21,944	0
24039	Land and Water Transport	1,500	0	1,300	2,800	0	2,800	2,800	2,800	0	0
2403900	Land and Water Transport	1,500	0	1,300	2,800	0	2,800	2,800	2,800	0	0
25014	Furniture and Equipment	8,300	0	4,498	12,798	6,700	19,498	19,490	19,490	8	0
2501400	Furniture and Equipment	8,300	0	4,498	12,798	6,700	19,498	19,490	19,490	8	0

MS. S. RAMLAL
HEAD OF BUDGET AGENCY

**AGENCY 56 - PUBLIC PROSECUTIONS
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,080	0	0	2,080	0	2,080	2,074	2,074	6	0
25007	Director of Public Prosecution	2,080	0	0	2,080	0	2,080	2,074	2,074	6	0
2500700	Director of Public Prosecution	2,080	0	0	2,080	0	2,080	2,074	2,074	6	0

MS. S. ALI- HACK
HEAD OF BUDGET AGENCY

**AGENCY 57 - OFFICE OF THE OMBUDSMAN
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		580	0	0	580	0	580	0	0	580	0
25006	Office of the Ombudsman	580	0	0	580	0	580	0	0	580	0
2500600	Office of the Ombudsman	580	0	0	580	0	580	0	0	580	0

MS. O. GOBERDHAN
HEAD OF BUDGET AGENCY

**AGENCY 58 - PUBLIC SERVICE APPELLATE TRIBUNAL
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		2,100	0	0	2,100	0	2,100	0	0	2,100	0
25009	Public Service Appellate Tribunal	2,100	0	0	2,100	0	2,100	0	0	2,100	0
2500900	Pub Service Appellate Tribunal	2,100	0	0	2,100	0	2,100	0	0	2,100	0

MS. T. KING
HEAD OF BUDGET AGENCY

**AGENCY 71 - REGION1: BARIMA/WAINI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		133,000	0	0	133,000	0	133,000	133,000	133,000	0	0
11002	Bridges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
1100200	Bridges	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
12024	Buildings - Health	24,500	0	0	24,500	0	24,500	24,500	24,500	0	0
1202400	Buildings - Health	24,500	0	0	24,500	0	24,500	24,500	24,500	0	0
12026	Buildings - Education	34,075	0	0	34,075	0	34,075	34,075	34,075	0	0
1202600	Buildings - Education	34,075	0	0	34,075	0	34,075	34,075	34,075	0	0
12086	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1208600	Buildings - Administration	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
14004	Roads	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
1400400	Roads	24,000	0	0	24,000	0	24,000	24,000	24,000	0	0
19011	Agricultural Development	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
1901100	Agricultural Development	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
24015	Land and Water Transport	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
2401500	Land & Water Transport	5,500	0	0	5,500	0	5,500	5,500	5,500	0	0
25025	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2502500	Furniture & Equip - Administration	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
25026	Furniture & Equipment - Education	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
2502600	Furniture & Equipment - Education	4,000	0	0	4,000	0	4,000	4,000	4,000	0	0
25027	Furniture - Staff Quarters	925	0	0	925	0	925	925	925	0	0
2502700	Furniture - Staff Quarters	925	0	0	925	0	925	925	925	0	0
25028	Furniture & Equipment - Health	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
2502800	Furniture & Equipment - Health	3,000	0	0	3,000	0	3,000	3,000	3,000	0	0
26014	Power Supply	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2601400	Power Supply	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
26044	Other Equipment	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0
2604400	Other Equipment	9,000	0	0	9,000	0	9,000	9,000	9,000	0	0

MS. M. WILLIAMS
HEAD OF BUDGET AGENCY

**AGENCY 72 – REGION 2: POMEROON/SUPENAAM
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		232,000	0	0	232,000	0	232,000	231,663	231,663	337	0
11003	Bridges	8,000	0	0	8,000	0	8,000	7,999	7,999	1	0
1100300	Bridges	8,000	0	0	8,000	0	8,000	7,999	7,999	1	0
12027	Buildings- Health	9,000	0	0	9,000	0	9,000	8,879	8,879	121	0
1202700	Buildings - Health	9,000	0	0	9,000	0	9,000	8,879	8,879	121	0
12028	Buildings - Education	27,000	0	0	27,000	0	27,000	26,999	26,999	1	0
1202800	Buildings - Education	27,000	0	0	27,000	0	27,000	26,999	26,999	1	0
12029	Buildings-Administration	4,000	0	0	4,000	0	4,000	3,958	3,958	42	0
1202900	Buildings - Administration	4,000	0	0	4,000	0	4,000	3,958	3,958	42	0
13007	Miscellaneous Drainage & Irrigation Works	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
1300700	Miscellaneous Drainage & Irrigation Works	90,000	0	0	90,000	0	90,000	90,000	90,000	0	0
14005	Roads	38,000	0	0	38,000	0	38,000	37,999	37,999	1	0
1400500	Roads	38,000	0	0	38,000	0	38,000	37,999	37,999	1	0
19012	Land Development	15,000	0	0	15,000	0	15,000	14,999	14,999	1	0
1901200	Land Development	15,000	0	0	15,000	0	15,000	14,999	14,999	1	0
24016	Land & Water Transport	12,000	0	0	12,000	0	12,000	11,921	11,921	79	0
2401600	Land & Water Transport	12,000	0	0	12,000	0	12,000	11,921	11,921	79	0
25029	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	4,917	4,917	83	0
2502900	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	4,917	4,917	83	0
25030	Furniture & Equipment - Administration	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
2503000	Furniture & Equipment - Administration	1,500	0	0	1,500	0	1,500	1,500	1,500	0	0
26016	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	7,998	7,998	2	0
2601600	Furniture & Equipment - Health	8,000	0	0	8,000	0	8,000	7,998	7,998	2	0
44008	Other Equipment	14,500	0	0	14,500	0	14,500	14,494	14,494	6	0
4400800	Other Equipment	14,500	0	0	14,500	0	14,500	14,494	14,494	6	0

MR. S. SINGH
HEAD OF BUDGET AGENCY

**AGENCY 73 - REGION 3: ESSEQUIBO ISLAND/WEST DEMERARA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		183,000	0	0	183,000	0	183,000	182,739	182,739	261	0
1004	Bridges	11,500	0	0	11,500	0	11,500	11,427	11,427	73	0
1100400	Bridges	11,500	0	0	11,500	0	11,500	11,427	11,427	73	0
12030	Buildings - Education	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
1203000	Buildings - Education	29,000	0	0	29,000	0	29,000	29,000	29,000	0	0
12031	Buildings-Health	22,000	0	0	22,000	0	22,000	21,910	21,910	90	0
1203100	Buildings - Health	22,000	0	0	22,000	0	22,000	21,910	21,910	90	0
12087	Buildings - Administration	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
1208700	Buildings - Administration	2,500	0	0	2,500	0	2,500	2,500	2,500	0	0
13008	Agricultural Development - Drainage & Irrigation	33,000	0	0	33,000	0	33,000	32,975	32,975	25	0
1300800	Agricultural Dev - D&I	33,000	0	0	33,000	0	33,000	32,975	32,975	25	0
14006	Roads	44,400	0	0	44,400	0	44,400	44,398	44,398	2	0
1400600	Roads	44,400	0	0	44,400	0	44,400	44,398	44,398	2	0
19013	Land Development	19,500	0	0	19,500	0	19,500	19,490	19,490	10	0
1901300	Land Development	19,500	0	0	19,500	0	19,500	19,490	19,490	10	0
24017	Land and Water Transport	10,600	0	0	10,600	0	10,600	10,599	10,599	1	0
2401700	Land & Water Transport	10,600	0	0	10,600	0	10,600	10,599	10,599	1	0
25031	Equipment - Health	4,500	0	0	4,500	0	4,500	4,441	4,441	59	0
2503100	Equipment - Health	4,500	0	0	4,500	0	4,500	4,441	4,441	59	0
25032	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	999	999	1	0
2503200	Furniture & Equipment - Administration	1,000	0	0	1,000	0	1,000	999	999	1	0
25033	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2503300	Furniture & Equipment - Education	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0

MR. N. RAMKISSOON
HEAD OF BUDGET AGENCY

**AGENCY 74 - REGION 4: DEMERARA/MAHAICA
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		130,300	0	0	130,300	0	130,300	129,697	129,697	603	0
11005	Bridges	9,000	0	0	9,000	0	9,000	8,993	8,993	7	0
1100500	Bridges	9,000	0	0	9,000	0	9,000	8,993	8,993	7	0
12033	Buildings - Education	26,000	0	0	26,000	0	26,000	25,897	25,897	103	0
1203300	Buildings - Education	26,000	0	0	26,000	0	26,000	25,897	25,897	103	0
12035	Buildings- Health	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1203500	Buildings - Health	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
12088	Buildings - Administration	25,000	0	0	25,000	0	25,000	24,999	24,999	1	0
1208800	Buildings - Administration	25,000	0	0	25,000	0	25,000	24,999	24,999	1	0
14007	Roads	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
1400700	Roads	25,000	0	0	25,000	0	25,000	25,000	25,000	0	0
17012	Agricultural Development	23,000	0	0	23,000	0	23,000	22,650	22,650	350	0
1701200	Agricultural Development	23,000	0	0	23,000	0	23,000	22,650	22,650	350	0
25034	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	5,983	5,983	17	0
2503400	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	5,983	5,983	17	0
25037	Furniture & Equipment - Health	4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
2503700	Furniture & Equip - Health	4,000	0	0	4,000	0	4,000	3,997	3,997	3	0
25068	Furniture and Equipment - Administration	1,300	0	0	1,300	0	1,300	1,281	1,281	19	0
2506800	Furniture & Equipment - Administration	1,300	0	0	1,300	0	1,300	1,281	1,281	19	0
25069	Equipment - Health	1,000	0	0	1,000	0	1,000	897	897	103	0
2506900	Equipment-Health	1,000	0	0	1,000	0	1,000	897	897	103	0

MR. S. ALI
HEAD OF BUDGET AGENCY

**AGENCY 75 – REGION 5: MAHAICA/BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		179,800	0	0	179,800	0	179,800	177,760	177,760	2,040	0
11006	Bridges	18,000	0	0	18,000	0	18,000	17,066	17,066	934	0
1100600	Bridges	18,000	0	0	18,000	0	18,000	17,066	17,066	934	0
12036	Buildings - Education	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
1203600	Buildings - Education	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
12037	Buildings- Health	18,000	0	0	18,000	0	18,000	17,988	17,988	12	0
1203700	Buildings - Health	18,000	0	0	18,000	0	18,000	17,988	17,988	12	0
12089	Building - Administration	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
1208900	Building - Administration	9,000	0	0	9,000	0	9,000	8,999	8,999	1	0
13009	Drainage and Irrigation	45,000	0	0	45,000	0	45,000	44,969	44,969	31	0
1300900	Drainage & Irrigation	45,000	0	0	45,000	0	45,000	44,969	44,969	31	0
14008	Roads	40,800	0	0	40,800	0	40,800	40,049	40,049	751	0
1400800	Roads	40,800	0	0	40,800	0	40,800	40,049	40,049	751	0
17013	Land Development	12,000	0	0	12,000	0	12,000	11,704	11,704	296	0
1701300	Land Development	12,000	0	0	12,000	0	12,000	11,704	11,704	296	0
24019	Land and Water Transport	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
2401900	Land & Water Transport	4,500	0	0	4,500	0	4,500	4,500	4,500	0	0
25038	Furniture - Education	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2503800	Furniture - Education	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
25039	Office Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
2503900	Office Furniture & Equipment	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
25040	Furniture & Equipment- Health	4,500	0	0	4,500	0	4,500	4,485	4,485	15	0
2504000	Furniture & Equipment - Health	4,500	0	0	4,500	0	4,500	4,485	4,485	15	0

MR. F. FRANCE
HEAD OF BUDGET AGENCY

**AGENCY 76 - REGION 6: EAST BERBICE/ CORENTYNE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		243,000	0	0	243,000	3,328	246,328	242,992	242,992	3,336	0
11007	Bridges	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
1100700	Bridges	16,000	0	0	16,000	0	16,000	15,999	15,999	1	0
12039	Buildings - Education	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
1203900	Buildings - Education	33,000	0	0	33,000	0	33,000	33,000	33,000	0	0
12040	Buildings - Health	14,265	0	0	14,265	0	14,265	10,935	10,935	3,330	0
1204000	Buildings - Health	14,265	0	0	14,265	0	14,265	10,935	10,935	3,330	0
12081	Buildings - Administration	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
1208100	Buildings - Administration	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
13010	Drainage & Irrigation	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
1301000	Drainage & Irrigation	80,000	0	0	80,000	0	80,000	80,000	80,000	0	0
14010	Roads	46,000	0	0	46,000	0	46,000	45,999	45,999	1	0
1401000	Roads	46,000	0	0	46,000	0	46,000	45,999	45,999	1	0
19014	Land Development	17,015	0	0	17,015	0	17,015	17,013	17,013	2	0
1901400	Land Development	17,015	0	0	17,015	0	17,015	17,013	17,013	2	0
24020	Land Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
2402000	Land Transport	8,500	0	0	8,500	0	8,500	8,500	8,500	0	0
25041	Furniture & Equipment - Education	7,920	0	0	7,920	0	7,920	7,920	7,920	0	0
2504100	Furniture & Equipment - Education	7,920	0	0	7,920	0	7,920	7,920	7,920	0	0
25042	Furniture & Equipment - Admin	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
2504200	Furniture & Equipment - Administration	1,300	0	0	1,300	0	1,300	1,300	1,300	0	0
25043	Furniture & Equipment - Health	13,000	0	0	13,000	3,328	16,328	16,326	16,326	2	0
2504300	Furniture & Equipment - Health	13,000	0	0	13,000	3,328	16,328	16,326	16,326	2	0

MR. B. POONAI
HEAD OF BUDGET AGENCY

**AGENCY 77 - REGION 7: CUYUNI/ MAZARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		90,000	0	0	90,000	0	90,000	89,981	89,981	19	0
12041	Buildings - Education	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
1204100	Buildings - Education	22,000	0	0	22,000	0	22,000	22,000	22,000	0	0
12042	Buildings - Health	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1204200	Buildings - Health	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
12043	Buildings - Administration	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
1204300	Buildings - Administration	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
14011	Roads	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
1401100	Roads	8,000	0	0	8,000	0	8,000	7,997	7,997	3	0
14021	Bridges	8,000	0	0	8,000	0	8,000	7,999	7,999	1	0
1402100	Bridges	8,000	0	0	8,000	0	8,000	7,999	7,999	1	0
15009	Sea & River Defense	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
1500900	Sea and River Defence	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
24021	Land and Water Transport	4,000	0	0	4,000	0	4,000	3,995	3,995	5	0
2402100	Land & Water Transport	4,000	0	0	4,000	0	4,000	3,995	3,995	5	0
25044	Furniture & Equipment - Education	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2504400	Furniture & Equip - Education	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
26018	Furniture & Equipment- Health	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
2601800	Furniture & Equipment - Health	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
26019	Furniture & Equipment - Administration	700	0	0	700	0	700	700	700	0	0
2601900	Furniture & Equipment - Administration	700	0	0	700	0	700	700	700	0	0
26020	Power Extension	3,300	0	0	3,300	0	3,300	3,298	3,298	2	0
2602000	Power Extension	3,300	0	0	3,300	0	3,300	3,298	3,298	2	0
28006	Water Supply	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
2800600	Water Supply	6,000	0	0	6,000	0	6,000	5,998	5,998	2	0
28013	Other Equipment	4,000	0	0	4,000	0	4,000	3,999	3,999	1	0
2801300	Other Equipment	4,000	0	0	4,000	0	4,000	3,999	3,999	1	0

MR. P. RAMOTAR
HEAD OF BUDGET AGENCY

**AGENCY 78 – REGION 8: POTARO/SIPARUNI
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		93,700	0	0	93,700	0	93,700	93,700	93,700	0	0
11008	Bridges	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
1100800	Bridges	14,500	0	0	14,500	0	14,500	14,500	14,500	0	0
12044	Buildings - Education	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
1204400	Buildings - Education	30,000	0	0	30,000	0	30,000	30,000	30,000	0	0
12046	Buildings - Health	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
1204600	Buildings - Health	7,500	0	0	7,500	0	7,500	7,500	7,500	0	0
12090	Buildings - Administration	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
1209000	Buildings - Administration	8,200	0	0	8,200	0	8,200	8,200	8,200	0	0
12091	Furniture & Equipment - Staff Quarters	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
1209100	Furniture & Equipment - Staff Quarters	1,000	0	0	1,000	0	1,000	1,000	1,000	0	0
14012	Roads	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
1401200	Roads	16,000	0	0	16,000	0	16,000	16,000	16,000	0	0
24022	Land and Water Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
2402200	Land & Water Transport	6,000	0	0	6,000	0	6,000	6,000	6,000	0	0
25045	Furniture & Equipment-Education	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
2504500	Furniture & Equipment - Education	4,700	0	0	4,700	0	4,700	4,700	4,700	0	0
25047	Furniture & Equipment - Administration	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
2504700	Furniture & Equipment - Administration	1,050	0	0	1,050	0	1,050	1,050	1,050	0	0
25048	Furniture & Equipment - Health	4,750	0	0	4,750	0	4,750	4,750	4,750	0	0
2504800	Furniture & Equipment - Health	4,750	0	0	4,750	0	4,750	4,750	4,750	0	0

MR. I. DASS
HEAD OF BUDGET AGENCY

**AGENCY 79 - REGION 9: UPPER TAKATU/UPPER ESSEQUIBO
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment 1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		177,359	0	0	177,359	0	177,359	171,780	171,780	5,579	0
11009	Bridges	30,624	0	0	30,624	0	30,624	28,987	28,987	1,637	0
1100900	Bridges	30,624	0	0	30,624	0	30,624	28,987	28,987	1,637	0
12047	Buildings - Education	50,119	0	0	50,119	0	50,119	47,572	47,572	2,547	0
1204700	Buildings - Education	50,119	0	0	50,119	0	50,119	47,572	47,572	2,547	0
12048	Buildings- Health	15,577	0	0	15,577	0	15,577	15,177	15,177	400	0
1204800	Buildings - Health	15,577	0	0	15,577	0	15,577	15,177	15,177	400	0
12049	Buildings - Administration	4,919	0	0	4,919	0	4,919	4,919	4,919	0	0
1204900	Buildings - Administration	4,919	0	0	4,919	0	4,919	4,919	4,919	0	0
14013	Roads	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
1401300	Roads	25,500	0	0	25,500	0	25,500	25,500	25,500	0	0
17014	Agricultural Development	7,795	0	0	7,795	0	7,795	6,800	6,800	995	0
1701400	Agricultural Development	7,795	0	0	7,795	0	7,795	6,800	6,800	995	0
24023	Land Transport	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
2402300	Land Transport	7,000	0	0	7,000	0	7,000	7,000	7,000	0	0
24024	Water Transport	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
2402400	Water Transport	2,700	0	0	2,700	0	2,700	2,700	2,700	0	0
25051	Furniture & Equipment - Administration	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
2505100	Furniture & Equip - Administration	3,500	0	0	3,500	0	3,500	3,500	3,500	0	0
25052	Furniture & Equipment - Education	4,625	0	0	4,625	0	4,625	4,625	4,625	0	0
2505200	Furniture & Equipment - Education	4,625	0	0	4,625	0	4,625	4,625	4,625	0	0
25053	Furniture_Equipment - Health	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
2505300	Furniture & Equipment - Health	5,000	0	0	5,000	0	5,000	5,000	5,000	0	0
26022	Power Extension	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2602200	Power Extension	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
28004	Water Supply	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
2800400	Water Supply	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0

MR. D. GAJRAJ
HEAD OF BUDGET AGENCY

**AGENCY 80 – REGION 10: UPPER DEMERARA/ UPPER BERBICE
CAPITAL APPROPRIATION ACCOUNT
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Project Code	Description	Approved Allotment (Allotment1) A	Allotment Transfer (Virement) B	Supplementary Allotment C	Total Revised Allotment D=A+B+C	Outstanding Contingency Fund Advances E	Total Funds Available F=D+E	Approved Drawing Rights (Allotment 2) G	Total Expenditure H	Under the Total Funds Available I=F-H	Under the Approved Drawing Rights J=G-H
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
TOTAL APPROPRIATION EXPENDITURE		139,108	0	0	139,108	0	139,108	139,073	139,073	35	0
11010	Bridges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
1101000	Bridges	10,000	0	0	10,000	0	10,000	10,000	10,000	0	0
12051	Buildings-Administration	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
1205100	Buildings - Administration	5,000	0	0	5,000	0	5,000	4,999	4,999	1	0
12052	Buildings - Education	45,500	0	0	45,500	0	45,500	45,494	45,494	6	0
1205200	Buildings - Education	45,500	0	0	45,500	0	45,500	45,494	45,494	6	0
12053 B	Buildings- Health	4,000	0	0	4,000	0	4,000	3,999	3,999	1	0
1205300	Buildings - Health	4,000	0	0	4,000	0	4,000	3,999	3,999	1	0
14014	Roads	25,000	0	0	25,000	0	25,000	24,999	24,999	1	0
1401400	Roads	25,000	0	0	25,000	0	25,000	24,999	24,999	1	0
19017	Infrastructure Development	9,000	0	0	9,000	0	9,000	8,989	8,989	11	0
1901700	Infrastructure Development	9,000	0	0	9,000	0	9,000	8,989	8,989	11	0
19022	Agriculture Development	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
1902200	Agriculture Development	17,000	0	0	17,000	0	17,000	17,000	17,000	0	0
24035	Land & Water Transport	5,500	0	0	5,500	0	5,500	5,499	5,499	1	0
2403500	Land & Water Transport - Health	5,500	0	0	5,500	0	5,500	5,499	5,499	1	0
25054	Furniture & Equipment - Education	6,608	0	0	6,608	0	6,608	6,604	6,604	4	0
2505400	Furniture & Equipment - Education	6,608	0	0	6,608	0	6,608	6,604	6,604	4	0
25055	Equipment - Administration	1,500	0	0	1,500	0	1,500	1,491	1,491	9	0
2505500	Equipment - Administration	1,500	0	0	1,500	0	1,500	1,491	1,491	9	0
25056	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0
2505600	Furniture & Equipment - Health	10,000	0	0	10,000	0	10,000	9,999	9,999	1	0

MR. H. RODNEY
HEAD OF BUDGET AGENCY

**AUDIT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5325	Auditor General - Audit Fees	4,000	2,613	2,613	(1,387)	2,075
			4,000	2,613	2,613	(1,387)	2,075

MS. D. ELLIS
HEAD OF BUDGET AGENCY

**PARLIAMENT OFFICE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5324	Parliament - Sale of Official Publications	1,800	1,828	1,828	28	1,873
			1,800	1,828	1,828	28	1,873

MS. L. COONJAH
HEAD OF BUDGET AGENCY

**SUPREME COURT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5326	Supreme Court - Fees, Fines and Seizures	76,200	133,308	133,308	57,108	79,554
	5327	Supreme Court - State Costs Recovered	3,000	4,441	4,441	1,441	3,664
			79,200	137,749	137,749	58,549	83,218

MS. S. RAMLALL
HEAD OF BUDGET AGENCY

**ATTORNEY GENERAL
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5328	Attorney General - Sale of Law Books	300	234	234	(66)	485
			300	234	234	(66)	485

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**OFFICIAL RECEIVER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5329	Official Receiver - Public Trustee	1,000	1,869	1,869	869	786
			1,000	1,869	1,869	869	786

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**DEEDS REGISTRY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5213	Incorporation of Companies	0	16	16	16	23
	5214	Powers of Attorney	4,500	1,263	1,263	(3,237)	1,285
	5216	Deed Poll	800	726	726	(74)	1,116
525		Other Tax Revenues					
	5271	Duties on Transports and Mortgages	205,000	292,174	292,174	87,174	245,442
530		Fees and Fines					
	5330	Deeds Registry - Affidavit Fees	25	1,100	1,100	1,075	2,197
	5331	Deeds Registry - Land Registration	0	24	24	24	65
	5332	Deeds Registry - Other	16,000	233,496	233,496	217,496	162,045
			226,325	528,799	528,799	302,474	412,173

MS. M. D. ALI
HEAD OF BUDGET AGENCY

**MINISTRY OF FOREIGN AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5333	Foreign Affairs - Consular Services	6,000	303,274	303,274	297,274	1,202
	5334	Foreign Affairs - Citizen Registration	325	0	0	(325)	0
	5335	Foreign Affairs - Registration of Births	355	0	0	(355)	0
	5336	Foreign Affairs - Other	2,100	0	0	(2,100)	0
	5337	Foreign Affairs - Affidavit Fees	15,000	0	0	(15,000)	0
			23,780	303,274	303,274	279,494	1,202

MS. E. HARPER
HEAD OF BUDGET AGENCY

**MINISTRY OF HOME AFFAIRS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
520	Stamp Duties		\$'000	\$'000	\$'000	\$'000	\$'000
	5211	Marriage Licenses	2,110	2,070	2,070	(40)	2,088
530	Fee and Fines						
	5338	Home Affairs - Police	231,875	117,207	117,207	(114,668)	54,295
	5339	Home Affairs - Prisons	0	0	0	0	
	5340	Home Affairs - Fire Protection	250	281	281	31	264
	5341	Home Affairs - Citizen Registration Fees	50	65	65	15	83
	5342	Home Affairs - Registration of Births	7,000	5,775	5,775	(1,225)	6,195
	5343	Home Affairs - Registration of Premises	55	42	42	(13)	42
560	Miscellaneous						
	5614	Prisons	400	509	509	109	677
			241,740	125,949	125,949	(115,791)	63,644

MS. A. JOHNSON
HEAD OF BUDGET AGENCY

**MINISTRY OF CULTURE YOUTH AND SPORT
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5344	Ministry of Culture Youth and Sports - YES Training	60	0	0	(60)	29
			60	0	0	-60	29

COL. K. BOOKER, MSM
HEAD OF BUDGET AGENCY

**MINISTRY OF AGRICULTURE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5311	Agriculture - Fishing Licences	18,500	9,932	9,932	(8,568)	14,249
	5312	Agriculture - Other Agriculture	0	669	669	669	4
	5461	Fees	100	0	0	(100)	50
			18,600	10,601	10,601	(7,999)	14,303

DR. D. PERMAUL
HEAD OF BUDGET AGENCY

**MINISTRY OF HEALTH
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5318	Health - Pharmacy and Poison Boards	3,550	2,101	2,101	(1,449)	2,756
	5319	Health - National Blood and Transfusion Service	1,500	2,997	2,997	1,497	1,681
	5320	Health - Hospital and Dispensaries	815	491	491	(324)	679
	5321	Health - Laboratories	300	489	489	189	652
	5322	Health - Other	4,700	5,195	5,195	495	4,563
	5323	Health - Mahaica Farm	50	0	0	(50)	218
			10,915	11,273	11,273	358	10,549

MR. H. ALI
HEAD OF BUDGET AGENCY

**MINISTRY OF EDUCATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5316	Education - Overseas Examination, Local Expenses	550	4,198	4,198	3,648	3,389
	5317	Education - (Other)	1,000	1,051	1,051	51	1,077
			1,550	5,249	5,249	3,699	4,466

MR. P. KANDHI
HEAD OF BUDGET AGENCY

**MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
520		Stamp Duties					
	5212	Cheques	1,800	2,096	2,096	296	1,850
	5217	Revenue Stamps	310,500	0	0	(310,500)	269,194
	5219	Miscellaneous Bonds	150	104	104	(46)	453
525		Other Tax Revenue					
		Agriculture Industry					
	5262	Rice Levy (a)	50,000	2,150,256	2,150,256	2,100,256	1,032,233
		Duties					
	5272	Auction Duty	5	207	207	202	124
541		Interest					
	5419	Other Loans and Advances	2,000	3,013	3,013	1,013	4,198
	5413	Loans to Public Corporations	29,600	28,993	28,993	(607)	0
545		Rents and Royalties					
	5463	Royalties	0	0	0	0	221,801
555		Dividends and Transfers					
	5561	Dividends from Non-Financial Institutions	305,000	307,500	307,500	2,500	1,443,498
	5562	Dividends from Equity Holdings	800,000	0	0	(800,000)	0
	5564	Bank Of Guyana Profits	400,000	739,959	739,959	339,959	614,495
560		Miscellaneous					
	5616	Sundries	1,196,635	864,280	864,280	(332,355)	1,868,951
	5617	Pensions Contributions of Seconded Officers	0	196	196	196	340
	5619	Pensions Contributors of Legislators	4,850	12,052	12,052	7,202	4,963
	5621	Lottery Receipts	15,000	0	0	(15,000)	0
			3,115,540	4,108,656	4,108,656	993,116	5,462,100

MR. N. REKHA
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - CUSTOMS AND TRADE ADMINISTRATION
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
500		Customs and Trade Taxes					
	5011	Import Duties	4,400,100	5,980,823	5,980,823	1,580,723	4,136,350
	5021	Export Duties	6,900	8,750	8,750	1,850	7,118
	5031	Stamp Duties	10,088	10,267	10,267	179	9,924
		Consumption Taxes on Imported Good					
	5041	Oil	0	311,221	311,221	311,221	6,766,866
	5042	Non-oil	0	385,337	385,337	385,337	10,992,041
		Consumption Taxes on Domestic Goods					
	5051	Alcoholic Beverages	396,200	388,020	388,020	(8,180)	2,789,426
	5059	Other Domestic Goods	181,955	190,948	190,948	8,993	1,818,341
		Consumption Taxes on Services					
	5061	Overseas Telephone Bills	88,079	125,369	125,369	37,290	923,424
	5063	Betting Shops	966	143	143	(823)	8,514
		Other Custom and Trade Taxes					
	5071	Environmental Tax	474,200	513,115	513,115	38,915	422,554
	5079	Miscellaneous and Other Taxes	58,524	57,812	57,812	(58,524)	43,406
		Customs Fees, Fines and Licenses					
	5081	Overtime Fees	76,780	96,882	96,882	20,102	77,046
	5082	Departmental Fines	66,730	55,346	55,346	(11,384)	54,013
	5083	Warehouse Rent and Charges	17,392	20,439	20,439	3,047	16,046
	5084	Liquor Licence	16,186	14,886	14,886	(1,300)	14,711
			5,794,100	8,159,358	8,159,358	2,365,258	28,079,780

MR. C. RAMSARUP
HEAD OF BUDGET AGENCY

GUYANA REVENUE AUTHORITY - INTERNAL REVENUE
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
510		Internal Revenue					
		Personal Income Tax					
	5111	Pay As you Earn	11,440,300	12,755,015	12,755,015	1,314,715	11,625,042
	5112	Income Tax on Self-Employed	1,094,846	1,250,710	1,250,710	155,864	1,030,686
	5113	Premium	65,700	66,761	66,761	1,061	64,278
	5115	Professional Fees	6,494	4,985	4,985	(1,509)	5,870
	5116	National Development Surtax	100	18	18	(82)	59
	5119	Other Personal Income Tax	0	137,530	137,530	137,530	145,544
		Companies Income Tax					
	5122	Income Tax on Private Sector Companies	900	341	341	(559)	2,742
	5123	Corporation Tax on Public Sector Companies	1,146,600	1,107,938	1,107,938	(38,662)	1,216,275
	5124	Corporation Tax on Private Sector Companies	11,394,554	11,980,058	11,980,058	585,504	10,699,241
		Other Income Tax					
	5131	Withholding Tax	2,110,200	2,127,448	2,127,448	17,248	2,051,517
	5132	Capital Gains Tax	170,500	229,490	229,490	58,990	161,687
		Tax on Property					
	5141	Property Tax on Public Sector Companies	84,600	0	0	(84,600)	39,010
	5142	Property Tax on Private Sector Companies	845,700	942,991	942,991	97,291	804,370
	5143	Estate Duty	24,600	19,620	19,620	(4,980)	22,696
		Taxes on International Travel					
	5151	Travel Voucher Tax	661,334	571,092	571,092	(90,242)	598,516
	5152	Travel Tax	600,066	540,687	540,687	(59,379)	483,741
		Other Domestic Taxes					
	5161	Entertainment Tax	0	596	596	596	2,007
	5162	Purchase Taxes	0	158,884	158,884	158,884	828,062
	5163	Hotel Accommodation Tax + (5069)	0	35,401	35,401	35,401	206,278
	5165	Motor Veh. and Road Traffic Ordinance	210,529	220,966	220,966	10,437	212,540
		Licenses					
	5171	Licences - Motor Vehicles	307,839	309,775	309,775	1,936	293,652
	5172	Licences - Other Vehicles	261	174	174	(87)	162
	5173	Licences - Trading	15,414	13,732	13,732	(1,682)	13,724
	5174	Licences - Miscellaneous	8,063	41,128	41,128	33,065	77,181
			30,188,600	32,515,340	32,515,340	2,326,740	30,584,880

MR. K. SATTUR
HEAD OF BUDGET AGENCY

**MINISTRY OF WORKS
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
530		Fees and Fines					
	5314	Works - Civil Aviation	35,000	71,976	71,976	36,976	44,733
	5315	Works - Electrical Inspectors	740	976	976	236	974
545		Rents and Royalties					
	5467	Works	5,749	6,214	6,214	465	5,561
560		Miscellaneous Receipts					
	5611	Aerodrome Charges	165,635	154,487	154,487	(11,148)	131,686
	5612	Timehri - Sale of Electricity	27,000	10,921	10,921	(16,079)	14,362
	5613	Timehri - Miscellaneous Revenues	30,300	35,571	35,571	5,271	31,619
	5618	Sale of Empty Drums	15	5	5	(10)	21
			264,439	280,150	280,150	15,721	228,956

MR. B. BALRAM
HEAD OF BUDGET AGENCY

**MINISTRY OF HOUSING AND WATER
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

			2007		2006		
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
545		Rents and Royalties					
	5466	Housing	2,800	4,684	4,684	1,884	4,068
	5465	Rental of Government Lands	1,851	0	0	(1,851)	2
			4,651	4,684	4,684	33	4,070

MS. C. MOORE
HEAD OF BUDGET AGENCY

MINISTRY OF FINANCE
STATEMENT OF RECEIPTS AND DISBURSEMENTS - CAPITAL
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007

			2007			2006	
Reporting Object Group	Line Item	Description	Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	\$'000
565	Sale of Assets						
	5669	Other Sale of Assets	0	2,026	2,026	1,440	1,440
570	Miscellaneous Capital Revenue						
	5711	HPIC Relief	513,941	513,941	513,941	0	831,736
	5712	GCFS Recoveries	0	0	0	0	10,000
	5713	Other	0	28,637	28,637	28,637	1,859,093
	5714	MDRI Relief	2,308,900	2,288,875	2,288,875	(20,025)	3,313,842
575	External Grants						
	5761	CARDI/CIDA	24,507	214,537	214,537	190,030	187,866
	5763	CDB	563,049	596,802	596,802	33,753	1,139,901
	5764	EU	3,715,631	2,739,830	2,739,830	(975,801)	2,335,493
	5766	IDB	59,000	85,777	85,777	26,777	692,271
	5767	DFID	672,000	573,585	573,585	(98,415)	1,102,356
	5768	Japan	300,000	702,000	702,000	402,000	0
	5772	IDA/World Bank	1,075,513	1,188,122	1,188,122	112,609	1,083,903
	5773	India	0	243,600	243,600	243,600	617,800
	5782	EU	2,793,692	0	0	(2,793,692)	0
	5784	USAID/PL-480	0	14,200	14,200	14,200	56,573
	5786	IDA	0	0	0	0	1,852,814
	5787	DFID Cash Comm Asst Grant	0	0	0	0	54,878
580	External Loans						
	5811	CDB	3,834,120	2,198,053	2,198,053	(1,636,067)	8,662,091
	5812	China	688,000	0	0	(688,000)	0
	5813	IDA	200,000	111,877	111,877	(88,123)	124,400
	5814	IDB	9,126,980	9,786,304	9,786,304	659,324	9,262,322
	5815	IFAD	600,000	442,574	442,574	(157,426)	404,046
	5817	Italy	0	0	0	0	793,108
	5818	India	690,000	420,000	420,000	(270,000)	2,098,765
	5819	Other Project Loan		777,406	777,406	777,406	
585	Balance of Payment Support					0	
	5851	IDB	3,017,250	0	0	(3,017,250)	0
	5852	IDA	0	0	0	0	0
			30,182,583	22,928,146	22,928,146	(7,255,023)	36,484,698

MR. N. REKHA
HEAD OF BUDGET AGENCY

**GUYANA REVENUE AUTHORITY - VALUE ADDED TAX
STATEMENT OF RECEIPTS AND DISBURSEMENTS
OF THE GOVERNMENT OF GUYANA
FOR THE FISCAL YEAR ENDED 31 DECEMBER 2007**

Reporting Object Group	Line Item	Description	2007			2006	
			Approved Estimates	Amount Collected	Amount Paid into Consolidated Fund	(Under) Over Estimates	Amount Paid into Consolidated Fund
			\$'000	\$'000	\$'000	\$'000	
590	VAT						
	5911	Import Goods	7,950,151	13,376,330	13,376,330	5,426,179	0
	5912	Import Services	0	13,110	13,110	13,110	0
	5921	Domestic Supply	4,161,181	7,929,707	7,929,707	3,768,526	0
594	Excise Tax						
	5951	Imports - Motor vehicle	2,202,425	4,540,339	4,540,339	2,337,914	0
	5952	Imports - Petroleum Products	6,749,363	8,040,303	8,040,303	1,290,940	0
	5953	Imports - Tobacco	751,309	899,386	899,386	148,077	0
	5954	Imports - Alcoholic Bev	671,996	339,604	339,604	(332,392)	0
	5961	Domestic Supp - Alcohol Beverage	2,350,575	1,564,391	1,564,391	(786,184)	0
597	Miscellaneous						
	5981	Interest - VAT	0	2,847	2,847	2,847	0
	5982	Penalties - VAT	0	7,086	7,086	7,086	0
			24,837,000	36,713,103	36,713,103	11,876,103	0

MR. C. RAMSARUP
HEAD OF BUDGET AGENCY